

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On February 18, 2010, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Notice of Sufficiency Hearing with Respect to Debtors' Objections to Proofs of Claim Nos. 6991, 7054, 9221, 10830, 10959, 10960, 11375, 11643, 11644, 11892, 11911, 11983, 11985, 11988, 11989, 12147, 12833, 13776, 13881, 14019, 14020, 14022, 14023, 14024, 14025, 14026, 14370, 14825, 14826, 16967, 18265, 18422, 18603, 18614, 19162, 19543, and 19545; to be Held on March 18, 2010 at 10:00 a.m. (Prevailing Eastern Time) (Docket No. 19504) [a copy of which is attached hereto as Exhibit D]
- 2) Reorganized Debtors' Supplemental Reply with Respect to Proof of Claim Number 5368 (Anthony N. Gardner) ("Supplemental Reply - Anthony N. Gardner") (Docket No. 19506) [a copy of which is attached hereto as Exhibit E]
- 3) Reorganized Debtors' Supplemental Reply with Respect to Proof of Claim Number 16805 (Charles K. Veenstra) ("Supplemental Reply - Charles K. Veenstra") (Docket No. 19507) [a copy of which is attached hereto as Exhibit F]
- 4) Reorganized Debtors' Supplemental Reply with Respect to Proof of Administrative Expense Number 17863 (Robert E. Dettinger) ("Supplemental Reply - Robert E. Dettinger") (Docket No. 19508) [a copy of which is attached hereto as Exhibit G]

On February 18, 2010, I caused to be served the document listed below upon the parties listed on Exhibit H hereto via overnight mail:

- 5) Notice of Sufficiency Hearing with Respect to Debtors' Objections to Proofs of Claim Nos. 6991, 7054, 9221, 10830, 10959, 10960, 11375, 11643, 11644, 11892, 11911, 11983, 11985, 11988, 11989, 12147, 12833, 13776, 13881, 14019, 14020, 14022, 14023, 14024, 14025, 14026, 14370, 14825, 14826, 16967, 18265, 18422, 18603, 18614, 19162, 19543, and 19545; to be Held on March 18, 2010 at 10:00 a.m. (Prevailing Eastern Time) (Docket No. 19504) [a copy of which is attached hereto as Exhibit D]

On February 18, 2010, I caused to be served the document listed below upon the party listed on Exhibit I hereto via overnight mail:

- 6) Reorganized Debtors' Supplemental Reply with Respect to Proof of Claim Number 5368 (Anthony N. Gardner) ("Supplemental Reply - Anthony N. Gardner") (Docket No. 19506) [a copy of which is attached hereto as Exhibit E]

On February 18, 2010, I caused to be served the document listed below upon the party listed on Exhibit J hereto via overnight mail:

- 7) Reorganized Debtors' Supplemental Reply with Respect to Proof of Claim Number 16805 (Charles K. Veenstra) ("Supplemental Reply - Charles K. Veenstra") (Docket No. 19507) [a copy of which is attached hereto as Exhibit F]

On February 18, 2010, I caused to be served the document listed below upon the party listed on Exhibit K hereto via overnight mail:

- 8) Reorganized Debtors' Supplemental Reply with Respect to Proof of Administrative Expense Number 17863 (Robert E. Dettinger) ("Supplemental Reply - Robert E. Dettinger") (Docket No. 19508) [a copy of which is attached hereto as Exhibit G]

Dated: February 23, 2010

/s/ Darlene Calderon

Darlene Calderon

State of California

County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 23rd day of February, 2010, by  
Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who  
appeared before me.

Signature: /s/ Nancy Santos

Commission Expires: 1/2/14

# **EXHIBIT A**

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DPH Holdings Corp.  
Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	312-759-5646	Counsel to Recticel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Automotive LLP	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143		Reorganized Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		Counsel to Flextronics International USA, Inc.
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	Financial Advisors to Debtors
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Graber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	212-972-1677	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602	Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	IRS
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC

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DPH Holdings Corp.  
Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	Noticing and Claims Agent
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
New York State Office of Attorney General	Eugene J. Leff	Assistant Attorney General & Deputy Bureau Chief	120 Broadway, 26th Floor	New York	NY	10271	212-416-8465	212-416-6007	State of New York; New York State Department of Environmental Consevation
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	Securities and Exchange Commission
Office of New York State O'Melveny & Myers LLP	Attorney General Eliot Spitzer Robert Siegel	120 Broadway 400 South Hope Street		New York City Los Angeles	NY CA	10271 90071	212-416-8000 213-430-6000	212-416-6075 213-430-6407	New York Attorney General's Office Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	Special Labor Counsel
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Stephen J. Shimshak Philip A Weintraub	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	212-757-3990	Counsel to Ryder Integrated Logistics, Inc.
Pension Benefit Guaranty Corporation	Israel Goldowitz	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	Chief Counsel to the Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue 1251 Avenue of the Americas		New York	NY	10103	212-841-0589	212-262-5152	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick			New York	NY	10020	212-403-3500	212-403-5454	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	Local Counsel to the Reorganized Debtors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	312-407-0411	Counsel to the Reorganized Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	Counsel to the Reorganized Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stahl Cowen Crowley Addis LLC	Jon D. Cohen, Trent P. Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	312-641-6959	Counsel to the Delphi Retiree Committee
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Conflicts Counsel to the Reorganized Debtors
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax	Counsel to United States Trustee
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	Creditor Committee Member/Indenture Trustee

## **EXHIBIT B**



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	<a href="mailto:pclark@btlaw.com">pclark@btlaw.com</a>	Counsel to Recticel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	<a href="mailto:rstark@brownrudnick.com">rstark@brownrudnick.com</a>	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	<a href="mailto:bsimon@cwsny.com">bsimon@cwsny.com</a>	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	<a href="mailto:sreisman@cm-p.com">sreisman@cm-p.com</a>	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A. de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	<a href="mailto:donald.bernstein@dpw.com">donald.bernstein@dpw.com</a> <a href="mailto:brian.resnick@dpw.com">brian.resnick@dpw.com</a>	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Automotive LLP	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	<a href="mailto:sean.p.corcoran@delphi.com">sean.p.corcoran@delphi.com</a> <a href="mailto:karen.j.craft@delphi.com">karen.j.craft@delphi.com</a>	
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143	<a href="mailto:john.brooks@delphi.com">john.brooks@delphi.com</a>	Reorganized Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	<a href="mailto:cschiff@flextronics.com">cschiff@flextronics.com</a>	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	<a href="mailto:paul.anderson@flextronics.com">paul.anderson@flextronics.com</a>	Counsel to Flextronics International USA, Inc.
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	<a href="mailto:rodbuie@ffhsj.com">rodbuie@ffhsj.com</a> <a href="mailto:sliviri@ffhsj.com">sliviri@ffhsj.com</a>	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	<a href="mailto:randall.eisenberg@fticonsulting.com">randall.eisenberg@fticonsulting.com</a>	Financial Advisors to Debtors
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	<a href="mailto:lhassel@groom.com">lhassel@groom.com</a>	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Graber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	<a href="mailto:ggraber@hodgsonruss.com">ggraber@hodgsonruss.com</a>	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	<a href="mailto:fgorman@honigman.com">fgorman@honigman.com</a>	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	<a href="mailto:rweiss@honigman.com">rweiss@honigman.com</a>	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	<a href="mailto:bderrough@jefferies.com">bderrough@jefferies.com</a>	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	<a href="mailto:richard.duker@jpmorgan.com">richard.duker@jpmorgan.com</a>	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	<a href="mailto:susan.atkins@jpmorgan.com">susan.atkins@jpmorgan.com</a>	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	<a href="mailto:gnovod@kramerlevin.com">gnovod@kramerlevin.com</a>	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	<a href="mailto:tmayer@kramerlevin.com">tmayer@kramerlevin.com</a>	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	<a href="mailto:sbetance@kccllc.com">sbetance@kccllc.com</a>	Noticing and Claims Agent
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	<a href="mailto:daniel.fisher@lawdeb.com">daniel.fisher@lawdeb.com</a>	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	<a href="mailto:patrick.healy@lawdeb.com">patrick.healy@lawdeb.com</a>	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	<a href="mailto:jdejonker@mwe.com">jdejonker@mwe.com</a>	Counsel to Rectice North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	<a href="mailto:conh@mctiguelaw.com">conh@mctiguelaw.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	<a href="mailto:bmctigue@mctiguelaw.com">bmctigue@mctiguelaw.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	<a href="mailto:lszlezinger@mesirofinancial.com">lszlezinger@mesirofinancial.com</a>	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	<a href="mailto:gbray@milbank.com">gbray@milbank.com</a> <a href="mailto:tkreller@milbank.com">tkreller@milbank.com</a> <a href="mailto:jtill@milbank.com">jtill@milbank.com</a>	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
New York State Office of Attorney General	Eugene J. Leff	Assistant Attorney General & Deputy Bureau Chief	120 Broadway, 26th Floor	New York	NY	10271	212-416-8465	<a href="mailto:eugene.leff@oag.state.ny.us">eugene.leff@oag.state.ny.us</a>	State of New York; New York State Department of Environmental Conservation
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	<a href="mailto:newyork@sec.gov">newyork@sec.gov</a>	Securities and Exchange Commission
Office of New York State O'Melveny & Myers LLP	Attorney General Eliot Spitzer Robert Siegel	120 Broadway 400 South Hope Street		New York City Los Angeles	NY CA	10271 90071	212-416-8000 213-430-6000	<a href="mailto:william.dornbos@oag.state.ny.us">william.dornbos@oag.state.ny.us</a> <a href="mailto:rsiegel@omm.com">rsiegel@omm.com</a>	New York Attorney General's Office Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	<a href="mailto:tjerman@omm.com">tjerman@omm.com</a>	Special Labor Counsel
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Stephen J. Shimshak Philip A Weintraub	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	<a href="mailto:sshimshak@paulweiss.com">sshimshak@paulweiss.com</a> <a href="mailto:pweintraub@paulweiss.com">pweintraub@paulweiss.com</a>	Counsel to Ryder Integrated Logistics, Inc.
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	<a href="mailto:landy.ralph@pbgc.gov">landy.ralph@pbgc.gov</a> <a href="mailto:morris.karen@pbgc.gov">morris.karen@pbgc.gov</a> <a href="mailto:menke.john@pbgc.gov">menke.john@pbgc.gov</a> <a href="mailto:bangert.beth@pbgc.gov">bangert.beth@pbgc.gov</a> <a href="mailto:efile@pbgc.gov">efile@pbgc.gov</a>	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	<a href="mailto:sriemer@phillipsnizer.com">sriemer@phillipsnizer.com</a>	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	<a href="mailto:david.resnick@us.rothschild.com">david.resnick@us.rothschild.com</a>	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	<a href="mailto:rdremluk@seyfarth.com">rdremluk@seyfarth.com</a>	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	<a href="mailto:dbartner@shearman.com">dbartner@shearman.com</a> <a href="mailto:jfrizzley@shearman.com">jfrizzley@shearman.com</a>	Local Counsel to the Reorganized Debtors
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	<a href="mailto:jbutler@skadden.com">jbutler@skadden.com</a> <a href="mailto:jlyonsch@skadden.com">jlyonsch@skadden.com</a> <a href="mailto:rmeisler@skadden.com">rmeisler@skadden.com</a>	Counsel to the Reorganized Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	<a href="mailto:kmarafio@skadden.com">kmarafio@skadden.com</a>	Counsel to the Reorganized Debtor

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	<a href="mailto:ddoyle@spencerfane.com">ddoyle@spencerfane.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	<a href="mailto:nfranke@spencerfane.com">nfranke@spencerfane.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stahl Cowen Crowley Addis LLC	Jon D. Cohen, Trent P. Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	<a href="mailto:jcohen@stahlcowen.com">jcohen@stahlcowen.com</a> <a href="mailto:tcornell@stahlcowen.com">tcornell@stahlcowen.com</a>	Counsel to the Delphi Retiree Committee
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	<a href="mailto:cp@stevenslee.com">cp@stevenslee.com</a> <a href="mailto:cs@stevenslee.com">cs@stevenslee.com</a>	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	<a href="mailto:altogut@teamtogut.com">altogut@teamtogut.com</a>	Conflicts Counsel to the Reorganized Debtors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	<a href="mailto:harvey.miller@weil.com">harvey.miller@weil.com</a>	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	<a href="mailto:jeff.tanenbaum@weil.com">jeff.tanenbaum@weil.com</a>	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	<a href="mailto:martin.bienenstock@weil.com">martin.bienenstock@weil.com</a>	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	<a href="mailto:michael.kessler@weil.com">michael.kessler@weil.com</a>	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	<a href="mailto:scimalore@wilmingtontrust.com">scimalore@wilmingtontrust.com</a>	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1º	Cadiz		11006	Spain	34 956 226 311	<a href="mailto:adalberto@canadas.com">adalberto@canadas.com</a>	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	<a href="mailto:javanzato@apslaw.com">javanzato@apslaw.com</a>	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-902-6028	<a href="mailto:david.boyle@airgas.com">david.boyle@airgas.com</a>	Counsel to Airgas, Inc.
Akebono Brake Corporaton	Brandon J. Kessinger	310 Ring Road		Elizabethtown	KY	42701		270-234-5580	<a href="mailto:bkessinger@akebono-usa.com">bkessinger@akebono-usa.com</a>	Representative for Akebono Corporation
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	<a href="mailto:ddunn@akingump.com">ddunn@akingump.com</a>	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	One Bryant Park		New York	NY	10036		212-872-1000	<a href="mailto:idizengoff@akingump.com">idizengoff@akingump.com</a>	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	<a href="mailto:pgurfein@akingump.com">pgurfein@akingump.com</a>	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	<a href="mailto:mgreger@allenmatkins.com">mgreger@allenmatkins.com</a>	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	<a href="mailto:craig.freeman@alston.com">craig.freeman@alston.com</a>	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	<a href="mailto:dconnolly@alston.com">dconnolly@alston.com</a> <a href="mailto:dwender@alston.com">dwender@alston.com</a>	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868	<a href="mailto:steven.keyes@aam.com">steven.keyes@aam.com</a>	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	<a href="mailto:gogimalik@andrewskurth.com">gogimalik@andrewskurth.com</a>	Counsel to ITW Mortgage Investments IV, Inc.
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	<a href="mailto:mtf@afrc.com">mtf@afrc.com</a>	Counsel to Stanley Electric Sales of America, Inc.
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	<a href="mailto:Hirsh.Robert@arentfox.com">Hirsh.Robert@arentfox.com</a>	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	<a href="mailto:dladdin@agg.com">dladdin@agg.com</a>	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	<a href="mailto:joel_gross@aporter.com">joel_gross@aporter.com</a>	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	<a href="mailto:cgalloway@atsautomation.com">cgalloway@atsautomation.com</a>	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	<a href="mailto:eray@balch.com">eray@balch.com</a>	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	<a href="mailto:kim.robinson@bfkn.com">kim.robinson@bfkn.com</a>	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	<a href="mailto:william.barrett@bfkn.com">william.barrett@bfkn.com</a>	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	<a href="mailto:alan.mills@btlaw.com">alan.mills@btlaw.com</a>	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	David M. Powlen	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	<a href="mailto:david.powlen@btlaw.com">david.powlen@btlaw.com</a>	Counsel to Howard county, Indiana

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	John T. Gregg	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3930	<a href="mailto:john.gregg@btlaw.com">john.gregg@btlaw.com</a>	Counsel to Priority Health; Clarion Corporation of America
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	<a href="mailto:mark.owens@btlaw.com">mark.owens@btlaw.com</a>	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	<a href="mailto:michael.mccrory@btlaw.com">michael.mccrory@btlaw.com</a>	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3936	<a href="mailto:pmears@btlaw.com">pmears@btlaw.com</a>	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	<a href="mailto:wendy.brewer@btlaw.com">wendy.brewer@btlaw.com</a>	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	<a href="mailto:ffm@bostonbusinesslaw.com">ffm@bostonbusinesslaw.com</a>	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	<a href="mailto:tom@beemanlawoffice.com">tom@beemanlawoffice.com</a>	Counsel to Madison County (Indiana) Treasurer
Bendinelli Law Office PC	Jerry Sumner	11184 Huron Street	Suite 10	Denver	CO	80234		303-940-9900	<a href="mailto:js@colawfirm.com">js@colawfirm.com</a> <a href="mailto:michelle@colawfirm.com">michelle@colawfirm.com</a>	Counsel to Jose C Alfaro
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	<a href="mailto:hannah@blbglaw.com">hannah@blbglaw.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	<a href="mailto:murph@berrymoorman.com">murph@berrymoorman.com</a>	Counsel to Kamax L.P.; Optrex America, Inc.; GKN Sinter Metals, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	<a href="mailto:klaw@bbslaw.com">klaw@bbslaw.com</a>	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	<a href="mailto:lschwab@bbslaw.com">lschwab@bbslaw.com</a>	Counsel to UPS Supply Chain Solutions, Inc.; Soletron Corporation; Soletron De Mexico SA de CV; Soletron Invotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	<a href="mailto:pcostello@bbslaw.com">pcostello@bbslaw.com</a>	Soletron Corporation; Soletron de Mexico SA de CV; Soletron Invotronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	<a href="mailto:tgaa@bbslaw.com">tgaa@bbslaw.com</a>	Counsel to Veritas Software Corporation
Bingham McHale LLP	Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	<a href="mailto:wmosby@binghammchale.com">wmosby@binghammchale.com</a>	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	<a href="mailto:mrichards@blankrome.com">mrichards@blankrome.com</a>	Counsel to DENSO International America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	<a href="mailto:rmcdowell@bodmanllp.com">rmcdowell@bodmanllp.com</a>	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	<a href="mailto:chill@bsk.com">chill@bsk.com</a>	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	<a href="mailto:csullivan@bsk.com">csullivan@bsk.com</a>	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	<a href="mailto:sdonato@bsk.com">sdonato@bsk.com</a>	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Michael A Trentadue Carina M de la Torre	111 Monument Circle Ste 2700		Indianapolis	IN	46204		317-684-5000	<a href="mailto:mtrentadue@boselaw.com">mtrentadue@boselaw.com</a> <a href="mailto:cdelatorre@boselaw.com">cdelatorre@boselaw.com</a>	Counsel to Decatur Plastics Products, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	<a href="mailto:amcmullen@bccb.com">amcmullen@bccb.com</a>	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	<a href="mailto:rjones@bccb.com">rjones@bccb.com</a>	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	<a href="mailto:massimiliano_cini@brembo.it">massimiliano_cini@brembo.it</a>	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	<a href="mailto:dludman@brownconnery.com">dludman@brownconnery.com</a>	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	<a href="mailto:schristianson@buchalter.com">schristianson@buchalter.com</a>	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Buchanan Ingersoll & Rooney PC	Mary Caloway	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		302-552-4200	<a href="mailto:mary.caloway@bipc.com">mary.caloway@bipc.com</a>	Counsel to Fiduciary Counselors
Buchanan Ingersoll & Rooney PC	William H. Schorling, Esq.	Two Liberty Place	50 S. 16th St., Ste 3200	Philadelphia	PA	19102		215-665-5326	<a href="mailto:william.schorling@bipc.com">william.schorling@bipc.com</a>	Counsel to Fiduciary Counselors
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	<a href="mailto:mhall@burr.com">mhall@burr.com</a>	Counsel to Mercedes-Benz U.S. International, Inc
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	<a href="mailto:jeannine.damico@cwt.com">jeannine.damico@cwt.com</a>	Attorneys for the Audit Committee of Dephi Corporation
Cadwalader Wickersham & Taft LLP	John J. Rapisardi Esq Joseph Zujkowski Esq	One World Financial Center		New York	NY	10281		212-504-6000	<a href="mailto:john.rapisardi@cwt.com">john.rapisardi@cwt.com</a> <a href="mailto:joseph.zujkowski@cwt.com">joseph.zujkowski@cwt.com</a> <a href="mailto:jonathan.greenberg@BASF.COM">jonathan.greenberg@BASF.COM</a>	Counsel to the Auto Task Force of the U.S. Department of the Treasury
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000		Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Kevin Burke	80 Pine Street		New York	NY	10005		212-701-3000	<a href="mailto:kburke@cahill.com">kburke@cahill.com</a>	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	<a href="mailto:jrobertson@calfee.com">jrobertson@calfee.com</a>	Counsel to Brush Engineered materials

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio Robert Calinoff	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	<a href="mailto:dhriaggio@gmail.com">dhriaggio@gmail.com</a> <a href="mailto:rcalinoff@candklaw.com">rcalinoff@candklaw.com</a>	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, I
Carson Fischer, P.L.C.	Joseph M Fischer Patrick J Kukla	4111 Andover Road	West 2nd Floor	Bloomfield Hills	MI	48302		248-644-4840	<a href="mailto:brcy@carsonfischer.com">brcy@carsonfischer.com</a>	Counsel to Bing Metals Group, LLC; Behr America, Inc.; Findlay Industries; Vitec, LLC
Carson Fischer, P.L.C.	Robert A. Weisberg	4111 Andover Road	West 2nd Floor	Birmingham	MI	48302		248-644-4840	<a href="mailto:rweisberg@carsonfischer.com">rweisberg@carsonfischer.com</a> <a href="mailto:brcy@carsonfischer.com">brcy@carsonfischer.com</a>	Counsel to Cascade Die Casting Group, Inc.; Behr America, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	<a href="mailto:cahn@clm.com">cahn@clm.com</a>	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	<a href="mailto:ddeutsch@chadbourne.com">ddeutsch@chadbourne.com</a>	Counsel to EagleRock Capital Management, LLC
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	<a href="mailto:japplebaum@clarkhill.com">japplebaum@clarkhill.com</a>	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	<a href="mailto:sdeeby@clarkhill.com">sdeeby@clarkhill.com</a>	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	<a href="mailto:rgordon@clarkhill.com">rgordon@clarkhill.com</a>	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	<a href="mailto:maofiling@cgsh.com">maofiling@cgsh.com</a>	Counsel to Arneses Electricos Automotrices, S.A.de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	<a href="mailto:maofiling@cgsh.com">maofiling@cgsh.com</a>	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	<a href="mailto:tmaxson@cohenlaw.com">tmaxson@cohenlaw.com</a>	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	<a href="mailto:jvitale@cwsny.com">jvitale@cwsny.com</a> <a href="mailto:bceccotti@cwsny.com">bceccotti@cwsny.com</a>	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	<a href="mailto:srosen@cb-shea.com">srosen@cb-shea.com</a>	Counsel to Floyd Manufacturing Co., Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	<a href="mailto:Elliott@cmplaw.com">Elliott@cmplaw.com</a>	Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	<a href="mailto:jwisler@cblh.com">jwisler@cblh.com</a>	Counsel to ORIX Warren, LLC



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		203-862-8200  (230) 862-8231	<a href="mailto:mlee@contrariancapital.com">mlee@contrariancapital.com</a> <a href="mailto:stanton@contrariancapital.com">stanton@contrariancapital.com</a> <a href="mailto:wraine@contrariancapital.com">wraine@contrariancapital.com</a> <a href="mailto:solax@contrariancapital.com">solax@contrariancapital.com</a>	Counsel to Contrarian Capital Management, L.L.C.
Coolidge Wall Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	<a href="mailto:Pretekin@coollaw.com">Pretekin@coollaw.com</a>	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany; Attorneys for Columbia Industrial
Covington & Burling	Susan Power Johnston Aaron R. Marcu	620 Eighth Ave		New York	NY	10018		212-841-1005	<a href="mailto:sjohnston@cov.com">sjohnston@cov.com</a>	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	<a href="mailto:swalsh@chglaw.com">swalsh@chglaw.com</a>	Counsel to Nissinbo Automotive Corporation
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	<a href="mailto:dpm@curtinheefner.com">dpm@curtinheefner.com</a>	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	<a href="mailto:rsz@curtinheefner.com">rsz@curtinheefner.com</a>	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Cindi Eilbott	101 Park Avenue		New York	NY	10178-0061		212-696-6936	<a href="mailto:ceilbott@curtis.com">ceilbott@curtis.com</a>	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	<a href="mailto:wsavino@damonmorey.com">wsavino@damonmorey.com</a>	Counsel to Relco, Inc.; The Durham Companies, Inc.
David P. Martin		519 Energy Center Blvd	Ste 1104	Northport	AL	35401		205-343-1771	<a href="mailto:davidmartin@erisacase.com">davidmartin@erisacase.com</a> <a href="mailto:davidmartin@bellsouth.net">davidmartin@bellsouth.net</a>	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	<a href="mailto:rmeth@daypitney.com">rmeth@daypitney.com</a>	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	<a href="mailto:rbeacher@daypitney.com">rbeacher@daypitney.com</a> <a href="mailto:cchiu@daypitney.com">cchiu@daypitney.com</a>	Counsel to IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Dechert LLP	Glenn E. Siegel James O. Moore	1095 Avenue of the Americas		New York	NY	10036-6797		212-698-3500	<a href="mailto:glenn.siegel@dechert.com">glenn.siegel@dechert.com</a> <a href="mailto:james.moore@dechert.com">james.moore@dechert.com</a>	Counsel for Kensington International Limited, Manchester Securities Corp. and Springfield Associates, LLC
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	<a href="mailto:carol_sowa@denso-diam.com">carol_sowa@denso-diam.com</a>	Counsel to Denso International America, Inc.
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	<a href="mailto:gdiconza@dlawpc.com">gdiconza@dlawpc.com</a>	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	<a href="mailto:john.persiani@dinslaw.com">john.persiani@dinslaw.com</a>	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	<a href="mailto:richard.kremen@dlapiper.com">richard.kremen@dlapiper.com</a>	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	<a href="mailto:andrew.kassner@dbr.com">andrew.kassner@dbr.com</a>	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	<a href="mailto:david.aaronson@dbr.com">david.aaronson@dbr.com</a>	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	<a href="mailto:jhlemkin@duanemorris.com">jhlemkin@duanemorris.com</a>	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Lewis R Olshin Esq	30 South 17th Street		Philadelphia	PA	19103		215-979-1129	<a href="mailto:Olshin@duanemorris.com">Olshin@duanemorris.com</a>	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	<a href="mailto:dmdelphi@duanemorris.com">dmdelphi@duanemorris.com</a>	Counsel to ACE American Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	<a href="mailto:wmsimkulak@duanemorris.com">wmsimkulak@duanemorris.com</a>	Counsel to ACE American Insurance Company
Dykema Gossett PLLC	Douglas S Parker	39577 Woodward Ave	Suite 300	Bloomfield Hills	MI	48304		248-203-0703	<a href="mailto:dparker@dykema.com">dparker@dykema.com</a>	Counsel for Federal Screw
Dykema Gossett PLLC	Morgan Smith	10 South Wacker Dr	Suite 2300	Chicago	IL	60606		312-627-5679	<a href="mailto:mmsmith@dykema.com">mmsmith@dykema.com</a>	Attorneys for Tremont City Barrel Fill PRP Group
Dykema Gossett PLLC	Sharon A. Salinas	10 South Wacker Dr	Suite 2300	Chicago	IL	60606		312-627-2199	<a href="mailto:ssalinas@dykema.com">ssalinas@dykema.com</a>	Counsel to Tremont City Barrel Fill PRP Group
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	<a href="mailto:ayala.hassell@eds.com">ayala.hassell@eds.com</a>	Representative for Electronic Data Systems Corporation
Ellenberg, Ogier, Rothschild & Rosenfeld, P.C.	Barbara Ellis-Monro	170 Mitchell Street, SW		Atlanta	GA	30303		404-581-3818	<a href="mailto:bem@eorlaw.com">bem@eorlaw.com</a>	Counsel to Southwire Company
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113			<a href="mailto:akatz@entergy.com">akatz@entergy.com</a>	Assistant General Counsel to Entergy Services, Inc
Epstein Becker & Green PC	Maura I. Russell Anthony B. Stumbo	250 Park Ave	11th Floor	New York	NY	10177-1211		212-351-4500	<a href="mailto:MRussell@ebglaw.com">MRussell@ebglaw.com</a>	Counsel to SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	<a href="mailto:gettelman@e-hlaw.com">gettelman@e-hlaw.com</a>	Counsel to Jon Ballin
Faegre & Benson LLP	Elizabeth K. Flaagan	3200 Wells Fargo Center	1700 Lincoln St	Denver	CO	80203-4532		303-607-3694	<a href="mailto:eflaagan@faegre.com">eflaagan@faegre.com</a>	Counsel to CoorsTek, Inc.; Corus, L.P.
Farrell Fritz PC	Louis A. Scarcella Patrick T. Collins	1320 RexCorp Plaza		Uniondale	NY	11556-1320		516-227-0700	<a href="mailto:lscarcella@farrellfritz.com">lscarcella@farrellfritz.com</a> <a href="mailto:pcollins@farrellfritz.com">pcollins@farrellfritz.com</a>	Counsel to Official Committee of Equity Holders
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	<a href="mailto:charles@filardi-law.com">charles@filardi-law.com</a>	Counsel to Federal Express Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	<a href="mailto:tdonovan@finkgold.com">tdonovan@finkgold.com</a>	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	Ann Marie Uetz	500 Woodward Avenue	Suite 2700	Detroit	MI	48226-3489		313-234-7100	<a href="mailto:auetz@foley.com">auetz@foley.com</a>	Counsel to PBR Tennessee
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	<a href="mailto:jmurch@foley.com">jmurch@foley.com</a>	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	500 Woodward Ave Suite 2700	Detroit	MI	48226-3489		313-234-7100	<a href="mailto:jsimon@foley.com">jsimon@foley.com</a>	Counsel to Ernst & Young LLP
Foley & Lardner LLP	John R. Trentacosta Katherine R. Catanese	500 Woodward Avenue	Suite 2700	Detroit	MI	48226-3489		313-234-7100	<a href="mailto:jtrentacosta@foley.com">jtrentacosta@foley.com</a> <a href="mailto:kcatanese@foley.com">kcatanese@foley.com</a>	Counsel to Kautex Inc.
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	<a href="mailto:fstevens@foxrothschild.com">fstevens@foxrothschild.com</a>	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	<a href="mailto:mviscount@foxrothschild.com">mviscount@foxrothschild.com</a>	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	<a href="mailto:fridders@rikkerslaw.com">fridders@rikkerslaw.com</a>	Counsel to Southwest Metal Finishing, Inc.
Fulbright & Jaworski LLP	David A. Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	<a href="mailto:drosenzweig@fulbright.com">drosenzweig@fulbright.com</a>	Counsel to Southwest Research Institute Attorney for Solvay Fluorides, LLC
Fulbright & Jaworski LLP	Michael M. Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	<a href="mailto:mparker@fulbright.com">mparker@fulbright.com</a>	Counsel to Southwest Research Institute
Genovese Joblove & Battista, P.A.	David C. Cimo	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131		305-349-2300	<a href="mailto:dcimo@gjb-law.com">dcimo@gjb-law.com</a>	Counsel to Ryder Integrated Logistics, Inc.
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	<a href="mailto:dcrapo@gibbonslaw.com">dcrapo@gibbonslaw.com</a>	Counsel to Epcos, Inc.
Goldberg Segalla LLP	Attn Bruce W. Hoover	665 Main St Ste 400		Buffalo	NY	14203		716-566-5400	<a href="mailto:bhoover@goldbergsegalla.com">bhoover@goldbergsegalla.com</a>	Attorneys for MasTec Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	<a href="mailto:abrilliant@goodwinproctor.com">abrilliant@goodwinproctor.com</a>	Counsel to UGS Corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	<a href="mailto:cdruehl@goodwinproctor.com">cdruehl@goodwinproctor.com</a>	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	<a href="mailto:bmehsack@gklaw.com">bmehsack@gklaw.com</a>	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	<a href="mailto:pbilowz@goulstonstorrs.com">pbilowz@goulstonstorrs.com</a>	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	James J. Sabella	485 Lexington Ave		New York	NY	10017		646-722-8520	<a href="mailto:jsabella@gelaw.com">jsabella@gelaw.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Grant & Eisenhower P.A.	Jay W. Eisenhower	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	<a href="mailto:jeisenhofer@gelaw.com">jeisenhofer@gelaw.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	<a href="mailto:mrr@previant.com">mrr@previant.com</a>	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	<a href="mailto:mdebbler@graydon.com">mdebbler@graydon.com</a>	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	<a href="mailto:diconzam@gtlaw.com">diconzam@gtlaw.com</a>	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	<a href="mailto:heyens@gtlaw.com">heyens@gtlaw.com</a>	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	<a href="mailto:ckm@greensfelder.com">ckm@greensfelder.com</a> <a href="mailto:jpb@greensfelder.com">jpb@greensfelder.com</a>	Counsel to ARC Automotive, Inc.
Hahn Loeser & Parks LLP	Lawrence E Oscar Christopher W Peer	200 Public Square	Suite 2800	Cleveland	OH	44114		216-621-0150	<a href="mailto:leoscar@hahnlaw.com">leoscar@hahnlaw.com</a> <a href="mailto:cpeer@hahnlaw.com">cpeer@hahnlaw.com</a>	Counsel to Casco Products, a Unit of Sequa Corporation and ARC Automotive, Inc.
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	<a href="mailto:cbattaglia@halperinlaw.net">cbattaglia@halperinlaw.net</a> <a href="mailto:ahalperin@halperinlaw.net">ahalperin@halperinlaw.net</a> <a href="mailto:idyas@halperinlaw.net">idyas@halperinlaw.net</a>	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	<a href="mailto:rjclark@hancocklaw.com">rjclark@hancocklaw.com</a>	Counsel to Alliance Precision Plastics Corporation
Harrington, Dragich & O'Neill PLLC	David G Dragich	21043 Mack Avenue		Grosse Pointe Woods	MI	48236		313-886-4550	<a href="mailto:ddragich@hdolaw.com">ddragich@hdolaw.com</a>	Counsel to Internet Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	<a href="mailto:hleinwand@aol.com">hleinwand@aol.com</a>	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haskell Slaughter Young & Rediker LLC	Robert H. Adams	2001 Park Place North	Suite 1400	Birmingham	AL	35203		205-251-1000	<a href="mailto:rha@hsy.com">rha@hsy.com</a>	Counsel to Simco Construction, Inc.
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	<a href="mailto:judith.elkin@haynesboone.com">judith.elkin@haynesboone.com</a>	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	<a href="mailto:lenard.parkins@haynesboone.com">lenard.parkins@haynesboone.com</a> <a href="mailto:kenric.kattner@haynesboone.com">kenric.kattner@haynesboone.com</a>	Counsel to Highland Capital Management, L.P.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	<a href="mailto:prubin@herrick.com">prubin@herrick.com</a>	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	<a href="mailto:ken.higman@hp.com">ken.higman@hp.com</a>	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Ramona S. Neal	11311 Chinden Blvd., M/S 314		Boise	ID	83714-0021		208-396-6484	<a href="mailto:Ramona.neal@hp.com">Ramona.neal@hp.com</a>	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	<a href="mailto:sharon.petrosino@hp.com">sharon.petrosino@hp.com</a>	Counsel to Hewlett-Packard Financial Services Company
Hinckley Allen & Snyder LLP	Michael J Pendell	185 Asylum St CityPlace I	35th Floor	Hartford	CT	06103-3488		860-725-6200	<a href="mailto:mpendell@haslaw.com">mpendell@haslaw.com</a>	Counsel to Barnes Group, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	<a href="mailto:echarlton@hiscockbarclay.com">echarlton@hiscockbarclay.com</a>	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Garry M. Graber	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	<a href="mailto:ggrabber@hodgsonruss.com">ggrabber@hodgsonruss.com</a>	Counsel to Hexcel Corporation
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	<a href="mailto:jkreher@hodgsonruss.com">jkreher@hodgsonruss.com</a>	Counsel to Hexcel Corporation
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	<a href="mailto:amoog@hhlaw.com">amoog@hhlaw.com</a>	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	<a href="mailto:ecdolan@hhlaw.com">ecdolan@hhlaw.com</a>	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	<a href="mailto:sagolden@hhlaw.com">sagolden@hhlaw.com</a>	Counsel to XM Satellite Radio Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	<a href="mailto:dbaty@honigman.com">dbaty@honigman.com</a>	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	<a href="mailto:tsable@honigman.com">tsable@honigman.com</a>	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Lawrence J. Murphy	2290 First National Building	660 Woodward Ave	Detroit	MI	48226		313-465-7488	<a href="mailto:lmurphy@honigman.com">lmurphy@honigman.com</a>	Attorneys for Guide Corporation and Lightsources Parent Corporation
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	<a href="mailto:sdrucker@honigman.com">sdrucker@honigman.com</a>	Counsel for Valeo Climate Control, Corp.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	<a href="mailto:lgretchko@howardandhoward.com">lgretchko@howardandhoward.com</a>	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339		678-384-7000	<a href="mailto:lmcbryan@hwmklaw.com">lmcbryan@hwmklaw.com</a>	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	<a href="mailto:irhunter@hunterschank.com">irhunter@hunterschank.com</a>	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	<a href="mailto:tomschank@hunterschank.com">tomschank@hunterschank.com</a>	Counsel to ZF Group North America Operations, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	<a href="mailto:sholmes@hunton.com">sholmes@hunton.com</a>	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	<a href="mailto:aee@hurwitzfine.com">aee@hurwitzfine.com</a>	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	<a href="mailto:Ben.Caughey@icemiller.com">Ben.Caughey@icemiller.com</a>	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	<a href="mailto:greg.bibbes@infineon.com">greg.bibbes@infineon.com</a>	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	<a href="mailto:jeffery.gillispie@infineon.com">jeffery.gillispie@infineon.com</a>	Global Account Manager for Infineon Technologies North America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	<a href="mailto:rgriffin@iuoe.org">rgriffin@iuoe.org</a>	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jackson Walker LLP	Bruce J. Ruzinsky	1401 McKinney St Ste 1900		Houston	TX	77010		713-751-4200	<a href="mailto:bruzinsky@jw.com">bruzinsky@jw.com</a>	Counsel to Constellation NewEnergy, Inc.
Jackson Walker LLP	Heather M. Forrest	901 Main St Ste 600		Dallas	TX	75202		214-953-6000	<a href="mailto:hforrest@jw.com">hforrest@jw.com</a>	Counsel to Constellation NewEnergy, Inc.
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	<a href="mailto:JRS@Parmenterlaw.com">JRS@Parmenterlaw.com</a>	Counsel to Port City Die Cast and Port City Group Inc
Jason, Inc.	Will Schultz, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		414-277-2110	<a href="mailto:wscultz@jasoninc.com">wscultz@jasoninc.com</a>	General Counsel to Jason Incorporated
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	<a href="mailto:rpeterson@jenner.com">rpeterson@jenner.com</a>	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401		850-763-8421	<a href="mailto:gerdekomarek@bellsouth.net">gerdekomarek@bellsouth.net</a>	Counsel to Peggy C. Brannon, Bay County Tax Collector
Jones Day	Corinne Ball	222 East 41st Street		New York	NY	10017		212-326-7844	<a href="mailto:cball@jonesday.com">cball@jonesday.com</a>	Counsel to WL. Ross & Co., LLC
Jones Day	Peter J. Benvenuti Michaeline H. Correa	555 California St 26th Floor		San Francisco	CA	94104		415-626-3939	<a href="mailto:pibenvenuti@jonesday.com">pibenvenuti@jonesday.com</a> <a href="mailto:mcorrea@jonesday.com">mcorrea@jonesday.com</a>	Attorneys for Symantec Corporation, Successor-in-Interest to Veritas Corporation
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	<a href="mailto:sjfriedman@jonesday.com">sjfriedman@jonesday.com</a>	Counsel to WL. Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	<a href="mailto:john.sieger@kattenlaw.com">john.sieger@kattenlaw.com</a>	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	<a href="mailto:rsmolev@kavescholer.com">rsmolev@kavescholer.com</a>	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	<a href="mailto:kcookson@keglerbrown.com">kcookson@keglerbrown.com</a>	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Riley	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	<a href="mailto:lsarko@kellerrohrback.com">lsarko@kellerrohrback.com</a> <a href="mailto:claufenberg@kellerrohrback.com">claufenberg@kellerrohrback.com</a> <a href="mailto:eriley@kellerrohrback.com">eriley@kellerrohrback.com</a>	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	<a href="mailto:ggotto@kellerrohrback.com">ggotto@kellerrohrback.com</a>	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Craig A. Wolfe	101 Park Avenue		New York	NY	10178		212-808-7800	<a href="mailto:cwolfe@kelleydrye.com">cwolfe@kelleydrye.com</a>	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Merrill B. Stone	101 Park Avenue		New York	NY	10178		212-808-7800	<a href="mailto:mstone@kelleydrye.com">mstone@kelleydrye.com</a>	Counsel to the Pension Benefit Guaranty Corporation
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	<a href="mailto:lmagarik@kimlabor.com">lmagarik@kimlabor.com</a>	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	<a href="mailto:siennik@kimlabor.com">siennik@kimlabor.com</a>	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	<a href="mailto:tkennedy@kimlabor.com">tkennedy@kimlabor.com</a>	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
King & Spalding, LLP	Daniel Egan	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	<a href="mailto:degan@kslaw.com">degan@kslaw.com</a>	Counsel to KPMG LLP
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	<a href="mailto:sdabney@kslaw.com">sdabney@kslaw.com</a>	Counsel to KPMG LLP
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	<a href="mailto:jstempel@kirkland.com">jstempel@kirkland.com</a>	Counsel to Lunt Manufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	<a href="mailto:efox@klnq.com">efox@klnq.com</a>	Counsel to Wilmington Trust Company, as Indenture trustee
Kokomo Gas & Fuel Company	Patti E Pope Revenue Recovery Manager	Northern Indiana Public Service Company	801 East 86th Avenue	Merrillville	IN	46410			<a href="mailto:pepope@nisource.com">pepope@nisource.com</a>	Kokomo Gas & Fuel Company
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	<a href="mailto:sosimmerman@kwgd.com">sosimmerman@kwgd.com</a>	Counsel to for Millwood, Inc.
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	<a href="mailto:jay.selanders@kutakrock.com">jay.selanders@kutakrock.com</a>	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	<a href="mailto:ekutchin@kutchinrufo.com">ekutchin@kutchinrufo.com</a>	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	<a href="mailto:knorthup@kutchinrufo.com">knorthup@kutchinrufo.com</a>	Counsel to Parlex Corporation
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Adam D. Bruski	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	<a href="mailto:adbruski@lambertleser.com">adbruski@lambertleser.com</a>	Counsel to Creditor Linamar Corp.
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	<a href="mailto:smcook@lambertleser.com">smcook@lambertleser.com</a>	Counsel to Linamar Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	<a href="mailto:mark.broude@lw.com">mark.broude@lw.com</a>	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	<a href="mailto:michael.riela@lw.com">michael.riela@lw.com</a>	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	<a href="mailto:mitchell.seider@lw.com">mitchell.seider@lw.com</a>	UCC Professional
Latham & Watkins	Robert Rosenberg	885 Third Avenue		New York	NY	10022		212-906-1370	<a href="mailto:robert.rosenberg@lw.com">robert.rosenberg@lw.com</a>	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	<a href="mailto:mkohayer@aol.com">mkohayer@aol.com</a>	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	<a href="mailto:rcharles@lrlaw.com">rcharles@lrlaw.com</a>	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	<a href="mailto:sfreeman@lrlaw.com">sfreeman@lrlaw.com</a>	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	<a href="mailto:jengland@linear.com">jengland@linear.com</a>	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	<a href="mailto:austin.bankruptcy@publicans.com">austin.bankruptcy@publicans.com</a>	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	<a href="mailto:dallas.bankruptcy@publicans.com">dallas.bankruptcy@publicans.com</a>	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	<a href="mailto:houston_bankruptcy@publicans.com">houston_bankruptcy@publicans.com</a>	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Locke Lord Bissell & Liddell	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-812-8304	<a href="mailto:kwalsh@lockelord.com">kwalsh@lockelord.com</a>	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Locke Lord Bissell & Liddell	Timothy S. McFadden	111 South Wacker Drive		Chicago	IL	60606		312-443-0370	<a href="mailto:tmcfadden@lockelord.com">tmcfadden@lockelord.com</a>	Counsel to Methode Electronics, Inc.
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000	<a href="mailto:gschwed@loeb.com">gschwed@loeb.com</a>	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	<a href="mailto:whawkins@loeb.com">whawkins@loeb.com</a>	Counsel to Industrial Ceramics Corporation
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	<a href="mailto:bnathan@lowenstein.com">bnathan@lowenstein.com</a>	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	<a href="mailto:ilevee@lowenstein.com">ilevee@lowenstein.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	<a href="mailto:krosen@lowenstein.com">krosen@lowenstein.com</a>	Counsel to Cerberus Capital Management, L.P.



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	<a href="mailto:metkin@lowenstein.com">metkin@lowenstein.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	<a href="mailto:scargill@lowenstein.com">scargill@lowenstein.com</a>	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	<a href="mailto:vdagostino@lowenstein.com">vdagostino@lowenstein.com</a>	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	<a href="mailto:egc@lydenlaw.com">egc@lydenlaw.com</a>	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030	<a href="mailto:axs@maddinhauser.com">axs@maddinhauser.com</a>	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	<a href="mailto:ilanden@madisoncap.com">ilanden@madisoncap.com</a>	Representative for Madison Capital Management
Margulies & Levinson, LLP	Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	<a href="mailto:lmc@ml-legal.com">lmc@ml-legal.com</a>	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414	<a href="mailto:vmastromar@aol.com">vmastromar@aol.com</a>	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	<a href="mailto:gsantella@masudafunai.com">gsantella@masudafunai.com</a>	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	<a href="mailto:dadler@mccarter.com">dadler@mccarter.com</a>	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	<a href="mailto:eglas@mccarter.com">eglas@mccarter.com</a>	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	<a href="mailto:lsalzman@mccarthy.ca">lsalzman@mccarthy.ca</a>	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	Gary O. Ravert	340 Madison Avenue		New York	NY	10017-1922		212-547-5477	<a href="mailto:gravert@mwe.com">gravert@mwe.com</a>	Counsel for Temic Automotive of North America, Inc.
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	<a href="mailto:jmsullivan@mwe.com">jmsullivan@mwe.com</a>	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	<a href="mailto:sselbst@mwe.com">sselbst@mwe.com</a>	Counsel to National Semiconductor Corporation
McDermott Will & Emery LLP	Steven P. Handler Monica M. Quinn	227 W Monroe St		Chicago	IL	60606		312-372-2000	<a href="mailto:shandler@mwe.com">shandler@mwe.com</a> <a href="mailto:mquinn@mwe.com">mquinn@mwe.com</a>	Counsel for Temic Automotive of North America, Inc.
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	<a href="mailto:sopincar@mcdonaldhopkins.com">sopincar@mcdonaldhopkins.com</a>	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	<a href="mailto:sriley@mcdonaldhopkins.com">sriley@mcdonaldhopkins.com</a>	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	<a href="mailto:jbernstein@mdmc-law.com">jbernstein@mdmc-law.com</a>	Counsel to New Jersey Self-Insurers Guaranty Association



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	<a href="mailto:amccollough@mcquirewoods.com">amccollough@mcquirewoods.com</a>	Counsel to Siemens Energy & Automation, Inc.
McGuirewoods LLP	Daniel F Blanks	One James Center	901 East Cary Street	Richmond	VA	23219		804-775-1000	<a href="mailto:dblank@mcquirewoods.com">dblank@mcquirewoods.com</a>	Counsel for CSX Transportation, Inc.
McGuirewoods LLP	John H Maddock III	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	<a href="mailto:jmaddock@mcquirewoods.com">jmaddock@mcquirewoods.com</a>	Counsel to Siemens Logistics Assembly Systems, Inc.; Counsel for CSX Transportation, Inc.
Meyer, Suozzi, English & Klein, P.C.	Attn Thomas R Slome Esq	990 Stewart Ave Ste 300	PO Box 9194	Garden City	NY	11530-9194		516-741-6565	<a href="mailto:tslome@msek.com">tslome@msek.com</a>	Counsel for Pamela Geller; JAE Electronics, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	<a href="mailto:hkolko@msek.com">hkolko@msek.com</a>	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	<a href="mailto:lpeterson@msek.com">lpeterson@msek.com</a>	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyers Law Group, P.C.	Merle C. Meyers	44 Montgomery Street	Suite 1010	San Francisco	CA	94104		415-362-7500	<a href="mailto:mmeyers@mlg-pc.com">mmeyers@mlg-pc.com</a>	Counsel to Alps Automotive, Inc.
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	<a href="mailto:emeyers@mrrlaw.net">emeyers@mrrlaw.net</a>	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	<a href="mailto:rrosenbaum@mrrlaw.net">rrosenbaum@mrrlaw.net</a>	Counsel to Prince George County, Maryland
Miami-Dade County Tax Collector	April Burch	Paralegal Unit	140 West Flagler St Ste 1403	Miami	FL	33130		305-375-5314	<a href="mailto:mdtcbkc@miamidade.gov">mdtcbkc@miamidade.gov</a>	Paralegal Collection Specialist for Miami-Dade County
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	<a href="mailto:miaq@michigan.gov">miaq@michigan.gov</a>	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1176	<a href="mailto:raterinkd@michigan.gov">raterinkd@michigan.gov</a>	Assistant Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	<a href="mailto:miaq@michigan.gov">miaq@michigan.gov</a>	Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	<a href="mailto:trenda@milesstockbridge.com">trenda@milesstockbridge.com</a>	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Almunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller & Martin PLLC	Dale Allen	150 Fourth Ave North	Ste 1200	Nashville	TN	37219			<a href="mailto:vjones@millermartin.com">vjones@millermartin.com</a>	Counsel to Averitt Express
Miller Johnson	Thomas P. Sarb	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748	<a href="mailto:sarbt@millerjohnson.com">sarbt@millerjohnson.com</a>	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Robert D. Wolford							616-831-1726	<a href="mailto:wolfordr@millerjohnson.com">wolfordr@millerjohnson.com</a>	Counsel to Wells Operating Partnership, LP
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	<a href="mailto:greenj@millercanfield.com">greenj@millercanfield.com</a>	Counsel to Brose North America Holding LP and its affiliates
Miller, Canfield, Paddock and Stone, P.L.C.	Marc N. Swanson	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-963-6420	<a href="mailto:swansonm@millercanfield.com">swansonm@millercanfield.com</a>	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	<a href="mailto:fusco@millercanfield.com">fusco@millercanfield.com</a>	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	<a href="mailto:piricotta@mintz.com">piricotta@mintz.com</a> <a href="mailto:pricotta@mintz.com">pricotta@mintz.com</a>	Counsel to Molex Connector Corp
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	<a href="mailto:Jeff.Ott@molex.com">Jeff.Ott@molex.com</a>	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	<a href="mailto:agottfried@morganlewis.com">agottfried@morganlewis.com</a>	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	<a href="mailto:mzelmanovitz@morganlewis.com">mzelmanovitz@morganlewis.com</a>	Counsel to Sumitomo Corporation
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	<a href="mailto:resterkin@morganlewis.com">resterkin@morganlewis.com</a>	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000	<a href="mailto:lberkoff@morithhock.com">lberkoff@morithhock.com</a>	Counsel to Texas Instruments Incorporated
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	<a href="mailto:rurbanik@munsch.com">rurbanik@munsch.com</a> <a href="mailto:jwielebinski@munsch.com">jwielebinski@munsch.com</a> <a href="mailto:drukavina@munsch.com">drukavina@munsch.com</a>	Counsel to Lankfer Diversified Industries, Inc.
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	<a href="mailto:sandy@nlsq.com">sandy@nlsq.com</a>	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	<a href="mailto:Knathan@nathanneuman.com">Knathan@nathanneuman.com</a>	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	<a href="mailto:lmoore@pnc.com">lmoore@pnc.com</a>	Vice President and Senior Counsel to National City Commercial Capital
National Renewable Energy Laboratory	Marty Noland Principal Attorney	1617 Golden Blvd	Legal Office, Mail Stop 1734	Golden	CO	80401		303-384-7550	<a href="mailto:marty_noland@nrel.gov">marty_noland@nrel.gov</a>	Counsel for National Renewable Energy Laboratory
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	<a href="mailto:george.cauthen@nelsonmullins.com">george.cauthen@nelsonmullins.com</a>	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	<a href="mailto:tracy.richardson@dol.lps.state.nj.us">tracy.richardson@dol.lps.state.nj.us</a>	Deputy Attorney General - State of New Jersey Division of Taxation
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	<a href="mailto:dgheiman@jonesday.com">dgheiman@jonesday.com</a>	Counsel to WL. Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	<a href="mailto:cahope@chapter13macon.com">cahope@chapter13macon.com</a>	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	<a href="mailto:jay.hurst@oag.state.tx.us">jay.hurst@oag.state.tx.us</a>	Counsel to The Texas Comptroller of Public Accounts
Ohio Environmental Protection Agency	c/o Michelle T. Sutter	Principal Assistant Attorney General Environmental Enforcement Section	30 E Broad St 25th Fl	Columbus	OH	43215		614-466-2766	<a href="mailto:msutter@ag.state.oh.us">msutter@ag.state.oh.us</a>	Attorney for State of Ohio, Environmental Protection Agency
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	<a href="mailto:michaelz@orbotech.com">michaelz@orbotech.com</a>	Company
O'Rourke Katten & Moody	Michael Moody	55 W Wacker Dr	Ste 1400	Chicago	IL	60615		312-849-2020	<a href="mailto:mmoody@orourkeandmoody.com">mmoody@orourkeandmoody.com</a>	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	<a href="mailto:aenglund@orrick.com">aenglund@orrick.com</a>	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	<a href="mailto:fholden@orrick.com">fholden@orrick.com</a>	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	<a href="mailto:jguy@orrick.com">jguy@orrick.com</a>	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Raniero D'Aversa, Jr.	666 Fifth Avenue		New York	NY	10103-0001		212-506-3715	<a href="mailto:rdaversa@orrick.com">rdaversa@orrick.com</a>	Counsel to Bank of America, N.A.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	<a href="mailto:rwyrton@orrick.com">rwyrton@orrick.com</a>	Counsel to Westwood Associates, Inc.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	<a href="mailto:mseidl@pszilaw.com">mseidl@pszilaw.com</a>	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	<a href="mailto:rfeinstein@pszilaw.com">rfeinstein@pszilaw.com</a> <a href="mailto:lscharf@pszilaw.com">lscharf@pszilaw.com</a>	Counsel for Essex Group, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Patterson Belknap Webb & Tyler LLP	Daniel A. Lowenthal	1133 Avenue of the Americas		New York	NY	10036		212-336-2720	<a href="mailto:dalowenthal@pbwt.com">dalowenthal@pbwt.com</a>	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Patterson Belknap Webb & Tyler LLP	David W. Dykhous Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	<a href="mailto:dwdykhous@pbwt.com">dwdykhous@pbwt.com</a>	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul H. Spaeth Co. LPA	Paul H. Spaeth	130 W Second St Ste 450		Dayton	OH	45402		937-223-1655	<a href="mailto:spaethlaw@phslaw.com">spaethlaw@phslaw.com</a>	Attorneys for F&G Multi-Slide Inc and F&G Tool & Die Co. Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	<a href="mailto:arosenberg@paulweiss.com">arosenberg@paulweiss.com</a>	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	<a href="mailto:ddavis@paulweiss.com">ddavis@paulweiss.com</a>	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	<a href="mailto:emccolm@paulweiss.com">emccolm@paulweiss.com</a>	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	<a href="mailto:sshimshak@paulweiss.com">sshimshak@paulweiss.com</a>	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	<a href="mailto:housnerp@michigan.gov">housnerp@michigan.gov</a>	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	<a href="mailto:kmayhew@pepehazard.com">kmayhew@pepehazard.com</a>	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	<a href="mailto:jlawall@pepperlaw.com">jlawall@pepperlaw.com</a>	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	<a href="mailto:jaffeh@pepperlaw.com">jaffeh@pepperlaw.com</a>	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Nina M. Varughese	3000 Two Logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	<a href="mailto:varughesen@pepperlaw.com">varughesen@pepperlaw.com</a>	Counsel to Capro, Ltd; Teleflex Automotive Manufacturing Corporation; Teleflex Incorporated; Ametek; Cleo, Inc.; Sierra International, Inc.
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423-2700		937-223-1130	<a href="mailto:scarter@pselaw.com">scarter@pselaw.com</a>	
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	<a href="mailto:jmanheimer@pierceatwood.com">jmanheimer@pierceatwood.com</a>	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	<a href="mailto:kcunningham@pierceatwood.com">kcunningham@pierceatwood.com</a>	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	<a href="mailto:rip@pbandg.com">rip@pbandg.com</a>	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	<a href="mailto:karen.dine@pillsburylaw.com">karen.dine@pillsburylaw.com</a>	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	<a href="mailto:margot.erlich@pillsburylaw.com">margot.erlich@pillsburylaw.com</a>	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	<a href="mailto:mark.houle@pillsburylaw.com">mark.houle@pillsburylaw.com</a>	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	<a href="mailto:richard.epling@pillsburylaw.com">richard.epling@pillsburylaw.com</a>	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	<a href="mailto:robin.spear@pillsburylaw.com">robin.spear@pillsburylaw.com</a>	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	<a href="mailto:bsmoore@pbnlaw.com">bsmoore@pbnlaw.com</a>	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	<a href="mailto:jsmairo@pbnlaw.com">jsmairo@pbnlaw.com</a>	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500 34 915 684 356	<a href="mailto:jh@previant.com">jh@previant.com</a> <a href="mailto:mgr@previant.com">mgr@previant.com</a>	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain		<a href="mailto:enrique.bujidos@es.pwc.com">enrique.bujidos@es.pwc.com</a>	Representative to DASE
QAD, Inc.	Stephen Tyler Esq	10,000 Midlantic Drive	Suite 100 West	Mt. Laurel	NJ	08054		856-840-2870	<a href="mailto:xst@qad.com">xst@qad.com</a>	Counsel to QAD, Inc.
Quarles & Brady LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	<a href="mailto:jharris@quarles.com">jharris@quarles.com</a>	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady LLP	John J. Dawson	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	<a href="mailto:jdawson@quarles.com">jdawson@quarles.com</a>	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	<a href="mailto:knye@quarles.com">knye@quarles.com</a>	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation; Flambeau Inc.
Quarles & Brady LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	<a href="mailto:rip@quarles.com">rip@quarles.com</a>	Counsel for Flambeau Inc.
Reed Smith	Ann Pille	10 South Wacker Drive		Chicago	IL	60606		312-207-1000	<a href="mailto:apille@reedsmith.com">apille@reedsmith.com</a>	Counsel to Infineon; Infineon Technologies

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Republic Engineered Products, Inc.	Joseph A Kaczka	3770 Embassy Parkway		Akron	OH	44333		330-670-3215	<a href="mailto:jkaczka@republicengineered.com">jkaczka@republicengineered.com</a>	Counsel to Republic Engineered Products, Inc.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	<a href="mailto:jshickich@riddellwilliams.com">jshickich@riddellwilliams.com</a>	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	<a href="mailto:jcrotty@rieckcrotty.com">jcrotty@rieckcrotty.com</a>	Counsel to Mary P. O'Neill and Liam P. O'Neill
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	<a href="mailto:rtrack@msn.com">rtrack@msn.com</a>	Counsel to Russell Reynolds Associates, Inc.
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	<a href="mailto:cbelmonte@ssbb.com">cbelmonte@ssbb.com</a>	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	<a href="mailto:pbosswick@ssbb.com">pbosswick@ssbb.com</a>	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Roberto Carrillo	230 Park Avenue	Suite 1130	New York	NY	10169		212-818-9200	<a href="mailto:rcarrillo@ssbb.com">rcarrillo@ssbb.com</a>	Attorney's for Tecnomec S.r.L.
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	<a href="mailto:dweiner@schaferandweiner.com">dweiner@schaferandweiner.com</a>	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	<a href="mailto:hborin@schaferandweiner.com">hborin@schaferandweiner.com</a>	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Michael R Wernette	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	<a href="mailto:mwernette@schaferandweiner.com">mwernette@schaferandweiner.com</a> <a href="mailto:shellie@schaferandweiner.com">shellie@schaferandweiner.com</a>	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	<a href="mailto:rheilman@schaferandweiner.com">rheilman@schaferandweiner.com</a>	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	<a href="mailto:egeekie@schiffhardin.com">egeekie@schiffhardin.com</a>	Counsel to Means Industries
Schulte Roth & Zabel LLP	David J. Karp	919 Third Avenue		New York	NY	10022		212-756-2000	<a href="mailto:david.karp@srz.com">david.karp@srz.com</a>	Counsel to Parnassus Holdings II, LLC and Platinum Equity Capital Partners II, LP
Schulte Roth & Zabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	<a href="mailto:james.bentley@srz.com">james.bentley@srz.com</a>	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Zabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	<a href="mailto:michael.cook@srz.com">michael.cook@srz.com</a>	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schwartz Lichtenberg LLP	Barry E Lichtenberg Esq	420 Lexington Ave Ste 2400		New York	NY	10170		212-389-7818	<a href="mailto:barryster@att.net">barryster@att.net</a>	Counsel to Marybeth Cunningham
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	<a href="mailto:pbaisier@seyfarth.com">pbaisier@seyfarth.com</a>	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	<a href="mailto:rdremluk@seyfarth.com">rdremluk@seyfarth.com</a>	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	<a href="mailto:whanlon@seyfarth.com">whanlon@seyfarth.com</a>	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Shaw Gussis Fishman Glantz Wolfson & Towbin LLC	Brian L Shaw	321 N. Clark St.	Suite 800	Chicago	IL	60654		312-541-0151	<a href="mailto:bshaw100@shawgussis.com">bshaw100@shawgussis.com</a>	Counsel to ATC Logistics & Electronics, Inc.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	<a href="mailto:bharwood@sheehan.com">bharwood@sheehan.com</a>	Counsel to Source Electronics, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	<a href="mailto:lawtoll@comcast.net">lawtoll@comcast.net</a>	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	<a href="mailto:ewaters@sheppardmullin.com">ewaters@sheppardmullin.com</a>	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	<a href="mailto:msternstein@sheppardmullin.com">msternstein@sheppardmullin.com</a>	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	<a href="mailto:tcohen@sheppardmullin.com">tcohen@sheppardmullin.com</a>	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	<a href="mailto:twardle@sheppardmullin.com">twardle@sheppardmullin.com</a>	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	<a href="mailto:rthibeaux@shergarner.com">rthibeaux@shergarner.com</a>	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	<a href="mailto:rthibeaux@shergarner.com">rthibeaux@shergarner.com</a>	Counsel to Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Kathleen M. LaManna	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5603	<a href="mailto:bankruptcy@goodwin.com">bankruptcy@goodwin.com</a>	
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	<a href="mailto:asherman@sillscummis.com">asherman@sillscummis.com</a>	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	<a href="mailto:jzackin@sillscummis.com">jzackin@sillscummis.com</a>	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton Simon Kimmelman	650 College Rd E		Princeton	NJ	08540		609-227-4600	<a href="mailto:yhamilton@sillscummis.com">yhamilton@sillscummis.com</a> <a href="mailto:skimmelman@sillscummis.com">skimmelman@sillscummis.com</a>	Counsel to Doosan Infracore America Corp.
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza 800 Delaware Avenue, 7th Floor	1st Floor	Greenwich	CT	06830		203-542-4216	<a href="mailto:cfortgang@silverpointcapital.com">cfortgang@silverpointcapital.com</a>	Counsel to Silver Point Capital, L.P.
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller		P.O. Box 410	Wilmington	DE	19899		302-652-8400	<a href="mailto:kmiller@skfdelaware.com">kmiller@skfdelaware.com</a>	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	<a href="mailto:fyates@sonnenschein.com">fyates@sonnenschein.com</a>	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Monika J. Machen	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	<a href="mailto:mmachen@sonnenschein.com">mmachen@sonnenschein.com</a>	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Oscar N. Pinkas	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	<a href="mailto:opinkas@sonnenschein.com">opinkas@sonnenschein.com</a>	Counsel to Schaeffler Canada, Inc. and Schaeffler KG
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	7800 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	<a href="mailto:rrichards@sonnenschein.com">rrichards@sonnenschein.com</a>	Counsel to Molex, Inc. and INA USA, Inc.; Counsel to Schaeffler Canada, Inc. and Schaeffler KG
Squire, Sanders & Dempsey L.L.P.	G. Christopher Meyer	4900 Key Tower	127 Public Sq	Cleveland	OH	44114		216-479-8692	<a href="mailto:cmeyer@ssd.com">cmeyer@ssd.com</a>	Counsel to Furukawa Electric Co., Ltd.; Counsel for the City of Dayton, Ohio
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	<a href="mailto:sarah.morrison@doj.ca.gov">sarah.morrison@doj.ca.gov</a>	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	<a href="mailto:hwangr@michigan.gov">hwangr@michigan.gov</a>	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
State of Michigan Labor Division	Susan Przekop-Shaw	PO Box 30736		Lansing	MI	48909		517-373-2560	<a href="mailto:przekopshaws@michigan.gov">przekopshaws@michigan.gov</a>	Assistant Attorney General as Attorney for the Michigan Workers' Compensation Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	<a href="mailto:jmbaumann@steeltechnologies.com">jmbaumann@steeltechnologies.com</a>	Counsel to Steel Technologies, Inc.
Sterns & Weinroth, P.C.	Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	<a href="mailto:jspecf@sternslaw.com">jspecf@sternslaw.com</a>	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	<a href="mailto:cs@stevenslee.com">cs@stevenslee.com</a> <a href="mailto:cp@stevenslee.com">cp@stevenslee.com</a>	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectroniX, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	<a href="mailto:mshaiken@stinsonmoheck.com">mshaiken@stinsonmoheck.com</a>	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	<a href="mailto:robert.goodrich@stites.com">robert.goodrich@stites.com</a>	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	<a href="mailto:madison.cashman@stites.com">madison.cashman@stites.com</a>	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448 502-587-3400	<a href="mailto:wbeard@stites.com">wbeard@stites.com</a> <a href="mailto:loucoursun@stites.com">loucoursun@stites.com</a>	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)
Stutman Treister & Glatt Professional Corporation	Christine M. Pajak Eric D. Goldberg Isaac M. Pachulski Esq Jeffrey H Davidson Esq	1901 Avenue of the Stars	12th Floor	Los Angeles	CA	90067		310-228-5600	<a href="mailto:cpajak@stutman.com">cpajak@stutman.com</a> <a href="mailto:egoldberg@stutman.com">egoldberg@stutman.com</a> <a href="mailto:ipachulski@stutman.com">ipachulski@stutman.com</a> <a href="mailto:j davidson@stutman.com">j davidson@stutman.com</a>	Counsel to CR Intrinsic Investors, LLC, Elliot Associates, L.P., Highland Capital Management, L.P.
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838	<a href="mailto:ferrell@taftlaw.com">ferrell@taftlaw.com</a>	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	<a href="mailto:miller@taftlaw.com">miller@taftlaw.com</a>	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Teitelbaum & Baskin LLP	Jay Teitelbaum Ron Baskin	3 Barker Avenue	3rd Floor	White Plains	NY	10601		914-437-7670	<a href="mailto:jteitelbaum@tblawlp.com">jteitelbaum@tblawlp.com</a> <a href="mailto:rbaskin@tblawlp.com">rbaskin@tblawlp.com</a>	Counsel to Mary H. Schaefer
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	<a href="mailto:agbanknewyork@ag.tn.gov">agbanknewyork@ag.tn.gov</a>	Tennessee Department of Revenue
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	<a href="mailto:jforstot@tpw.com">jforstot@tpw.com</a>	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	<a href="mailto:lcurcio@tpw.com">lcurcio@tpw.com</a>	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd. The Timken Corporation BIC - 08	Mr. Tetsuhiro Niizeki Robert Morris	6-1 Marunouchi 1835 Dueber Ave. SW	2-Chrome, Chiyoda-ku PO Box 6927	Tokyo Canton	Japan OH	100-8322 44706-0927			<a href="mailto:niizeki.tetsuhiro@furukawa.co.jp">niizeki.tetsuhiro@furukawa.co.jp</a> <a href="mailto:robert.morris@timken.com">robert.morris@timken.com</a>	Legal Department of The Furukawa Electric Co., Ltd. Representative for Timken Corporation
Thompson & Knight	Rhett G. Campbell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	<a href="mailto:rhett.campbell@tklaw.com">rhett.campbell@tklaw.com</a>	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	<a href="mailto:ira.herman@tklaw.com">ira.herman@tklaw.com</a>	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	<a href="mailto:john.brannon@tklaw.com">john.brannon@tklaw.com</a>	Counsel to Victory Packaging
Thompson Coburn Fagel Haber	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	<a href="mailto:lnewman@tcfhlaw.com">lnewman@tcfhlaw.com</a>	Counsel to Aluminum International, Inc.
Thompson Coburn LLP d/b/a Thompson Coburn Fagel Haber	Dennis E. Quaid Esq	55 E Monroe 40th Fl		Chicago	IL	60603		312-580-2215	<a href="mailto:dquaid@tcfhlaw.com">dquaid@tcfhlaw.com</a> <a href="mailto:efiledocketgroup@fagelhaber.com">efiledocketgroup@fagelhaber.com</a>	Counsel for Penn Aluminum International Inc
TI Group Automotive Sysms LLC	Timothy M. Guerriero	12345 E Nine Mile Rd		Warren	MI	48089		586-755-8066	<a href="mailto:tguerriero@us.tiauto.com">tguerriero@us.tiauto.com</a>	General Counsel and Company Secretary to TI Group Automotive Systems LLC
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400	<a href="mailto:jlevi@toddevi.com">jlevi@toddevi.com</a>	Counsel to Bank of Lincolnwood



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Todtman Nachamie Spizz & Johns PC	Janice B. Grubin	425 Park Avenue	5th Floor	New York	NY	10022		212-754-9400	<a href="mailto:jgrubin@tnsj-law.com">jgrubin@tnsj-law.com</a>	Counsel to Vanguard Distributors, Inc.
U.S. Department of Justice	Matthew L Schwartz Joseph N Cordaro	Assistant United States Attorneys	86 Chambers Street 3rd Fl	New York	NY	10007		212-637-1945	<a href="mailto:matthew.schwartz@usdoj.gov">matthew.schwartz@usdoj.gov</a> <a href="mailto:hزاموني@underbergkessler.com">hزاموني@underbergkessler.com</a>	Counsel to Enviromental Protection Agency; Internal Revenue Service; Department of Health and Human Services; and Customs and Border Protection
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800		Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	<a href="mailto:mkilgore@UP.com">mkilgore@UP.com</a>	Counsel to Union Pacific Railroad Company
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222		412-562-2546	<a href="mailto:djury@usw.org">djury@usw.org</a>	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	<a href="mailto:tscoobb@vorys.com">tscoobb@vorys.com</a>	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	<a href="mailto:RGMason@wlrk.com">RGMason@wlrk.com</a>	Counsel to Capital Research and Management Company
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	<a href="mailto:gtoering@wnj.com">gtoering@wnj.com</a>	Counsel to Robert Bosch Corporation; Counsel to Daewoo International Corp and Daewoo International (America) Corp
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	<a href="mailto:mcruse@wnj.com">mcruse@wnj.com</a>	Counsel to Computware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158	<a href="mailto:growsb@wnj.com">growsb@wnj.com</a>	Counsel to Behr Industries Corp.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	<a href="mailto:gpeters@weltman.com">gpeters@weltman.com</a>	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200	<a href="mailto:dkurtz@ny.whitecase.com">dkurtz@ny.whitecase.com</a> <a href="mailto:guzzi@whitecase.com">guzzi@whitecase.com</a> <a href="mailto:dbaumstein@ny.whitecase.com">dbaumstein@ny.whitecase.com</a>	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	<a href="mailto:tlauria@whitecase.com">tlauria@whitecase.com</a> <a href="mailto:featon@miami.whitecase.com">featon@miami.whitecase.com</a>	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	<a href="mailto:barnold@whdlaw.com">barnold@whdlaw.com</a>	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	<a href="mailto:jmoennich@wickenslaw.com">jmoennich@wickenslaw.com</a>	Counsel for Delphi Sandusky ESOP
Winston & Strawn LLP	David Neier Carey D. Schreiber	200 Park Avenue		New York	NY	10166-4193		212-294-6700	<a href="mailto:dneier@winston.com">dneier@winston.com</a> <a href="mailto:cschreiber@winston.com">cschreiber@winston.com</a>	Counsel to Ad Hoc Group of Tranche A & B DIP Lenders
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	<a href="mailto:mwinthrop@winthropcouchot.com">mwinthrop@winthropcouchot.com</a>	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	<a href="mailto:sokeefe@winthropcouchot.com">sokeefe@winthropcouchot.com</a>	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601		864-255-5402	<a href="mailto:agrumbine@wcsr.com">agrumbine@wcsr.com</a>	Counsel to Armacell

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Womble Carlyle Sandridge & Rice, PLLC	Michael G. Busenkell	222 Delaware Avenue	Suite 1501	Wilmington	DE	19801			<a href="mailto:mbusenkell@wcsr.com">mbusenkell@wcsr.com</a>	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Woods Oviatt Gilman LLP	Ronald J. Kisinski	700 Crossroads Bldg	2 State St	Rochester	NY	14614		585-362-4514	<a href="mailto:rkisicki@woodsoviatt.com">rkisicki@woodsoviatt.com</a>	
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	<a href="mailto:skrause@zeklaw.com">skrause@zeklaw.com</a>	Counsel to Toyota Tsusho America, Inc.

## **EXHIBIT C**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167		212-692-8251	212-867-6395	
APS Clearing, Inc.	Andy Leinhoff Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746		512-314-4416	512-314-4462	Counsel to APS Clearing, Inc.
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Counsel to Pullman Bank and Trust Company
Bingham McHale LLP	John E Taylor Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766		248-576-5741		Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Harris D. Leinwand	Harris D. Leinwand	235 Weaver Street	Unit 6H	Greenwich	CT	06831				Counsel to Ahaus Tool & Engineering
Harris D. Leinwand	Harris D. Leinwand	315 Madison Avenue	Suite 901	New York	NY	10017		212-725-7338		Counsel to Ahaus Tool & Engineering
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	212-972-1677	Co-Counsel for Yazaki North America, Inc.
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201				Creditor
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	Counsel to Trutron Corporation
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202				General Counsel to Jason Incorporated
McCarthy Tetrault LLP	John J. Salmas	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6	Canada	416-362-1812	416-868-0673	Counsel to Themselves (McCarthy Tetrault LLP)
Michigan Heritage Bank	Janice M. Donahue	28300 Orchard Lake Rd	Ste 200	Farmington Hills	MI	48334		248-538-2529	248-786-3596	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Miller & Chevalier Chartered	Anthony F Shelley Timothy P O'Toole	655 Fifteenth Street NW Suite 900		Washington	DC	20005		202-626-5800		Counsel to Dennis Black, Charles Cunningham, and the Delphi Salaried Retiree Association
Morrison Cohen LLP	Joseph T. Moldovan Michael R Dal Lago	909 Third Ave		New York	NY	10022		212-735-8600		Counsel to Dennis Black, Charles Cunningham, and the Delphi Salaried Retiree Association

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth Jeffrey J. Angelovich Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876		908-722-0700	908-722-0755	Counsel to Rotor Clip Company, Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3157	212-373-2053	Counsel to Ambrake Corporation; Akebono Corporation
Paul, Weiss, Rifkind, Wharton & Garrison	Justin G. Brass	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	Counsel to SKF USA, Inc.
Plunkett Cooney	Charles W Browning Robert G Kamenec Elaine M Pohl	38505 Woodward Avenue	Suite 2000	Bloomfield Hills	MI	48304		248-901-4000	248-901-4040	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734		989-385-3230	989-754-7690	Corporate Secretary for Professional Technologies Services
Quinn Emanuel Urquhart Oliver & Hedges LLP	Susheel Kirpalani James C Tecce Scott C Shelley	51 Madison Ave 22nd Fl		New York	NY	10010		212-849-7199	212-849-7100	Counsel For Collective Of Tranche C DIP Lenders
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Floor	New York	NY	10022		212-521-5400	212-521-5450	Counsel to General Electric Capital Corporation, Strategic Asset Finance.
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333		330-670-3004	330-670-3020	Counsel to Republic Engineered Products, Inc.
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	212-501-7088	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	803-771-9411	Counsel to Blue Cross Blue Shield of South Carolina
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071		213-312-2000	213-312-2001	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050	Attorneys for D-J, Inc.
Sachnoff & Weaver, Ltd	Arlene Gelman Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	312-207-6400	Counsel to Infineon Technologies North America Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		Counsel to Dott Industries, Inc.
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5811	860-251-5218	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656		201-930-7483		Counsel to Sony Electronics, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492			415-393-9887	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	510-987-8333	Counsel to Excel Global Logistics, Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075		248-352-4700	248-352-4488	Counsel to Bing Metals Group, Inc.; Gentral Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	609-392-7956	Counsel to Doosan Infracore America Corp.
Thelen Reid Brown Raysman & Steiner LLP	Marcus O. Colabianchi	101 Second St Ste 1800		San Francisco	CA	94105-3606		415-369-7301	415-369-8764	Counsel to Oki Semiconductor Company
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119		212-594-5000	212-967-4258	Conflicts counsel to Debtors
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	185 Asylum Street	CityPlace I 35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	Counsel to Barnes Group, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	Counsel to Nissan North America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102		817-810-5250	817-810-5255	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	Counsel to Toshiba America Electronic Components, Inc.
WL Ross & Co., LLC	Stephen Toy	1166 Avenue of the Americas		New York	NY	10036-2708		212-826-1100	212-317-4893	Counsel to WL. Ross & Co., LLC

## **EXHIBIT D**



SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
155 North Wacker Drive  
Chicago, Illinois 60606  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
-----	x	

NOTICE OF SUFFICIENCY HEARING WITH RESPECT TO DEBTORS' OBJECTIONS  
TO PROOFS OF CLAIM NOS. 6991, 7054, 9221, 10830, 10959, 10960, 11375, 11643,  
11644, 11892, 11911, 11983, 11985, 11988, 11989, 12147, 12833, 13776, 13881, 14019,  
14020, 14022, 14023, 14024, 14025, 14026, 14370, 14825, 14826, 16967, 18265,  
18422, 18603, 18614, 19162, 19543, AND 19545

PLEASE TAKE NOTICE that as set forth on Exhibit A attached hereto, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to various proofs of claim (the "Proofs of Claim") filed by certain parties (collectively, the "Claimants").

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests ...." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Order") and the Eighth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings

Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered September 25, 2009 (Docket No. 18936), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each of the Proofs of Claim and whether each Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for March 18, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully because failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of your Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Reorganized Debtors may further adjourn the Sufficiency Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant and/or Assignee, as applicable.

Dated: New York, New York  
February 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
155 North Wacker Drive  
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
Four Times Square  
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

## EXHIBIT A

A	B	C	D	E	F	G	H
Proof Of Claim Number	Date Filed	Party Filing Proof Of Claim	Owner Of Claim	Asserted Amount	Omnibus Claims Objection	Date Of Omnibus Claims Objection	Debtor Named On Proof Of Claim
6991	5/30/2006	FHBC AMERICA INC	CONTRARIAN FUNDS LLC	\$168,862.08	Eighth Omnibus Claims Objection	2/15/2007	DELPHI CORPORATION
7054	5/30/2006	SKILLMAN JOYCE L	SKILLMAN JOYCE L	\$274,230.36	Thirty-Sixth Omnibus Claims Objection	10/15/2009	DELPHI CORPORATION
9221	7/10/2006	CARBREIRA AUDREY AMORT	CARBREIRA AUDREY AMORT	\$79,362.00	Twenty-Sixth Omnibus Claims Objection	2/15/2008	DELPHI CORPORATION
10830	7/25/2006	HAMLIN SAUNDRA L	HAMLIN SAUNDRA L	\$0.00	Thirty-Sixth Omnibus Claims Objection	10/15/2009	DELPHI CORPORATION
10959	7/26/2006	HERAEUS AMERSIL INC AKA HERAEUS TENEVO	HERAEUS AMERSIL INC AKA HERAEUS TENEVO	\$0.00	Third Omnibus Claims Objection	10/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC
10960	7/26/2006	HERAEUS AMERSIL INC AKA HERAEUS TENEVO	HERAEUS AMERSIL INC AKA HERAEUS TENEVO	\$0.00	Third Omnibus Claims Objection	10/31/2006	DELPHI CORPORATION
11375	7/27/2006	MILLER JEFFREY A	MILLER JEFFREY A	\$74,000.00	Thirty-Sixth Omnibus Claims Objection	10/15/2009	DELPHI CORPORATION
11643	7/27/2006	MILLIKEN & COMPANY	MILLIKEN & COMPANY	\$0.00	Third Omnibus Claims Objection	10/31/2006	DELPHI CORPORATION
11644	7/27/2006	MILLIKEN & COMPANY	MILLIKEN & COMPANY	\$0.00	Third Omnibus Claims Objection	10/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC
11892	7/28/2006	JORGENSEN RONALD E	JORGENSEN RONALD E	\$82,299.00	Third Omnibus Claims Objection	10/31/2006	DELPHI CORPORATION
11911	7/28/2006	POTTER MICHAEL	POTTER MICHAEL	\$8,408.00	Third Omnibus Claims Objection	10/31/2006	DELPHI CORPORATION
11983	7/28/2006	ILLINOIS TOOL WORKS INC	ILLINOIS TOOL WORKS INC	\$0.00	Third Omnibus Claims Objection	10/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC
11985	7/28/2006	ITW FOOD EQUIPMENT GROUP LLC	ITW FOOD EQUIPMENT GROUP LLC	\$0.00	Third Omnibus Claims Objection	10/31/2006	DELPHI CORPORATION
11988	7/28/2006	ILLINOIS TOOL WORKS INC	ILLINOIS TOOL WORKS INC	\$0.00	Third Omnibus Claims Objection	10/31/2006	DELPHI CORPORATION
11989	7/28/2006	ITW FOOD EQUIPMENT GROUP LLC	ITW FOOD EQUIPMENT GROUP LLC	\$0.00	Third Omnibus Claims Objection	10/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC
12147	7/28/2006	GELLER PAMELA	GELLER PAMELA	\$50,000.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI CORPORATION

## EXHIBIT A

A	B	C	D	E	F	G	H
Proof Of Claim Number	Date Filed	Party Filing Proof Of Claim	Owner Of Claim	Asserted Amount	Omnibus Claims Objection	Date Of Omnibus Claims Objection	Debtor Named On Proof Of Claim
12833	7/28/2006	PLA HOLDING VI LLC	PLA HOLDING VI LLC	\$2,000,000.00	Third Omnibus Claims Objection	10/31/2006	DELPHI CORPORATION
13776	7/31/2006	NEW YORK STATE DEPT OF ENVIRONMENTAL CONSERVATION	NEW YORK STATE DEPT OF ENVIRONMENTAL CONSERVATION	\$9,962,674.48	Third Omnibus Claims Objection	10/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC
13881	7/31/2006	NEW YORK STATE DEPT OF ENVIRONMENTAL CONSERVATION	NEW YORK STATE DEPT OF ENVIRONMENTAL CONSERVATION	\$407,031.73	Third Omnibus Claims Objection	10/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC
14019	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$10,000.00	Omnibus Claims Objection	9/21/2007	DELPHI CORPORATION
14020	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI AUTOMOTIVE SYSTEMS LLC
14022	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI MEDICAL SYSTEMS CORPORATION
14023	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
14024	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
14025	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI TECHNOLOGIES, INC
14026	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION
14370	7/31/2006	WILLIAM P DOWNEY	WILLIAM P DOWNEY	\$20,641.44	Third Omnibus Claims Objection	10/31/2006	DELPHI CORPORATION
14825	7/31/2006	CITY OF OLATHE KANSAS	CITY OF OLATHE KANSAS	\$835,000.00	Thirty-Eighth Omnibus Claims Objection	11/6/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
14826	7/31/2006	CITY OF OLATHE KANSAS	CITY OF OLATHE KANSAS	\$835,000.00	Thirty-Eighth Omnibus Claims Objection	11/6/2009	DELPHI CORPORATION
16967	6/29/2009	DWIGHT L GOODIN	DWIGHT L GOODIN	\$1,397,139.00	Thirty-Seventh Omnibus Claims Objection	6/27/2008	DELPHI CORPORATION
18265	7/13/2009	POLYMER CONCENTRATES INC	POLYMER CONCENTRATES INC	\$64,856.00	Thirty-Seventh Omnibus Claims Objection	6/22/2009	DELPHI CORPORATION
18422	7/13/2009	MARYBETH CUNNINGHAM	MARYBETH CUNNINGHAM	\$730,843.00	Thirty-Seventh Omnibus Claims Objection	8/21/2009	DELPHI CORPORATION

## EXHIBIT A

A	B	C	D	E	F	G	H
Proof Of Claim Number	Date Filed	Party Filing Proof Of Claim	Owner Of Claim	Asserted Amount	Omnibus Claims Objection	Date Of Omnibus Claims Objection	Debtor Named On Proof Of Claim
18603	7/14/2009	LANCE W WEBER	LANCE W WEBER	\$14,030.00	Thirty-Sixth Omnibus Claims Objection	10/15/2009	DELPHI CORPORATION
18614	7/14/2009	WILLIAM E CROSS	WILLIAM E CROSS	\$0.00	Thirty-Seventh Omnibus Claims Objection	10/15/2009	DELPHI CORPORATION
19162	7/15/2009	SCOTT A MCBAIN	SCOTT A MCBAIN	\$10,000.00	Thirty-Seventh Omnibus Claims Objection	10/15/2009	DELPHI CORPORATION
19543	8/10/2009	JOSE C ALFARO AND MARTHA ALFARO	JOSE C ALFARO AND MARTHA ALFARO	\$1,500,000.00	Thirty-Seventh Omnibus Claims Objection	10/15/2009	DELPHI CORPORATION
19545	7/20/2009	HARRIS COUNTY ET AL	HARRIS COUNTY ET AL	\$3,199.00	Thirty-Seventh Omnibus Claims Objection	10/15/2009	DELPHI CORPORATION

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re : Chapter 11  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
Debtors. : (Jointly Administered)  
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),  
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR  
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN  
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And  
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For  
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And  
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated  
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and  
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the  
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the  
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,





IT IS HEREBY FOUND AND DETERMINED THAT:<sup>1</sup>

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

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<sup>1</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a "Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.



(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York  
December 6, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ENTRY OF ORDER WITH RESPECT  
TO [ ] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on \_\_\_\_\_, 200\_, the United States Bankruptcy  
Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit \_\_ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

<b>Date Filed</b>	<b>Claim Number</b>	<b>Asserted Claim Amount<sup>1</sup></b>	<b>Basis For Objection</b>	<b>Treatment Of Claim</b>	<b>Surviving Claim Number (if any)</b>

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<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.



PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at [www.delphidocket.com](http://www.delphidocket.com).

Dated: New York, New York  
\_\_\_\_\_, 200\_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700

- and -

Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)  
SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
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New York, New York 10036  
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Attorneys for Delphi Corporation, et al.,  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
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NOTICE OF HEARING WITH RESPECT TO  
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [\_\_\_\_\_]

PLEASE TAKE NOTICE that on \_\_\_\_\_, 200\_, Delphi Corporation and certain  
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number \_\_\_\_\_ (the "Proof of Claim") filed by \_\_\_\_\_ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December \_\_, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for \_\_\_\_\_, 200\_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the  
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the  
Court and the Claimant.

Dated: New York, New York  
\_\_\_\_\_, 200\_

SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM LLP

By: \_\_\_\_\_  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700

By: \_\_\_\_\_  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)  
Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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NOTICE OF CLAIMS OBJECTION HEARING WITH  
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [\_\_\_\_\_]

PLEASE TAKE NOTICE that on \_\_\_\_\_, 200\_, Delphi Corporation and certain  
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number \_\_\_\_\_ (the "Proof of Claim") filed by \_\_\_\_\_ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December \_\_, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for \_\_\_\_\_, 200\_\_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the  
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the  
Court and the Claimant.

Dated: New York, New York  
\_\_\_\_\_, 200\_

SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM LLP

By: \_\_\_\_\_  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700

By: \_\_\_\_\_  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)  
Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramczyk  
Marc Abrams  
Ronald Barliant  
Michael Baum  
Morton Collins  
Susan Cook  
Samuel Damren  
Eugene Driker  
Jonathan Flaxer  
Rozanne Giunta  
Erwin Katz  
Edward Moran  
Alan Nisselson  
Thomas Plunkett  
Marty Reisig



SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S  
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER [\_\_\_\_\_]

PLEASE TAKE NOTICE that on \_\_\_\_\_, 200\_, Delphi Corporation and certain  
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number \_\_\_\_\_ (the "Proof of Claim") filed by \_\_\_\_\_ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on \_\_\_\_\_, 200\_, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$\_\_\_\_\_ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December \_\_, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York  
\_\_\_\_\_, 200\_

SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM LLP

By: \_\_\_\_\_  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700

By: \_\_\_\_\_  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)  
Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

# **EXHIBIT E**

Hearing Date: March 18, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
155 North Wacker Drive  
Chicago, Illinois 60606  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:  
Toll Free: (800) 718-5305  
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DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO  
PROOF OF CLAIM NUMBER 5368 (ANTHONY N. GARDNER)

("SUPPLEMENTAL REPLY – ANTHONY N. GARDNER")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proof Of Claim Number 5368 (Anthony N. Gardner) (the "Supplemental Reply") and respectfully represent as follows:

Preliminary Statement

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation and certain of its affiliates (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

2. On May 9, 2006, Anthony N. Gardner, a retired employee of the Debtors, filed proof of claim number 5368 (the "Proof of Claim") against Delphi Corporation. The Proof of Claim asserts an unliquidated claim for benefits arising under Delphi Corporation's Supplemental Executive Retirement Program (the "SERP") (the "Claim").

3. On June 27, 2008, the Debtors objected to the Proof of Claim pursuant to the Debtors' Thirtieth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) And Fed R. Bankr. P. 3007 To Certain (A) Amended Claims, (B) Equity Claim, (C) Untimely Insufficiently Documented Claim, (D) Books And Records Claims, (E) Untimely Claims, And (F) Claims Subject To Modification (Docket No. 13823), seeking to modify the amount and classification of the Proof of Claim to a general unsecured non-priority claim in the amount of \$580,203.73 against the estate of Delphi Corporation for SERP benefits.

4. On July 14, 2008, Mr. Gardner filed Anthony N. Gardner's Response To Debtors' Thirtieth Omnibus Claims Objection (Docket No. 13949) (the "Response"), asserting

that he and the Debtors had purportedly agreed to settle the Proof of Claim in the amount of \$800,000.00.

5. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified, which had been approved by this Court pursuant to an order entered by this Court on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

6. On January 12, 2010, the Reorganized Debtors filed the Notice of Hearing With Respect To Debtors' Objection To Proof Of Claim No. 5368 (Anthony N. Gardner) (Docket No. 19307).

7. On January 20, 2010, the Reorganized Debtors filed their Statement Of Disputed Issues With Respect To Proof Of Claim Number 5368 (Anthony N. Gardner) (Docket No. 19344).

8. On January 28, 2010, Mr. Gardner filed his Amended Response of Anthony N. Gardner to the Thirtieth Omnibus Claim Objection (Docket No. 19388) (the "Amended Response").

#### Argument

9. Mr. Gardner has failed to provide sufficient evidence to support his claim and establish that the Debtors owe an outstanding liability to him in the amount asserted in the Proof of Claim. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f) . In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial

obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

10. Even if the allegations in the Proof of Claim were sufficient to make a prima facie claim, the Reorganized Debtors have rebutted that claim by providing specific evidence refuting the validity of the Claim. To shift the burden of production back to a claimant, a debtor must "refute at least one of the allegations that is essential to the claim's legal sufficiency." In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, \*4 (Bankr. S.D.N.Y. 2005) (citing In re Allegheny Int'l, Inc., 954 F.2d 167, 173-174 (3d Cir.1992)). Here, the Debtors have refuted the allegations that are essential to the Claim. The burden therefore "reverts to the claimant to prove the validity of the claim by a preponderance of the evidence.... The burden of persuasion is always on the claimant." Id. Here, Mr. Gardner has not met that burden.

11. The Reorganized Debtors have reviewed the information attached to the Proof of Claim, the Response, and the Amended Response and dispute that they owe the amount asserted in the Proof of Claim for SERP benefits.

12. The Debtors were authorized, but not directed to, continue making monthly payments of SERP benefits up to \$5,000.00 pursuant to the Order Under 11 U.S.C. §§



105(a), 363, 507, 1107, And 1108 (I) Authorizing Debtors To Pay Prepetition Wages And Salaries To Employees And Independent Contractors; (II) Authorizing Debtors To Pay Prepetition Benefits And Continue Maintenance Of Human Capital Benefit Programs In The Ordinary Course; And (III) Directing Banks To Honor Prepetition Checks For Payment Of Prepetition Human Capital Obligations entered by this Court on October 13, 2005 (Docket No. 198) (the "Human Capital Obligations Order").

13. The Debtors continued making such payments until March 1, 2008, when they determined they would no longer continue to pay these benefits. As reflected in the declaration of Dean Unrue, a copy of which is attached hereto as Exhibit A (the "Unrue Declaration"), the amount of SERP benefits for each affected retired executive was calculated for the Debtors by Watson Wyatt & Company, a human capital consulting firm, as of March 1, 2008. These calculations were made according to provisions contained in the SERP in effect at the time the valuation was conducted in early 2008 and in accordance with generally accepted accounting principles. See Unrue Declaration at ¶ 5.

14. Specifically, the calculations were made by determining the present value amount of each retiree's remaining SERP entitlement as of November 1, 2005 – the first date of the first full month after the Petition Date. That value was then reduced by the amounts of any monthly SERP benefit payments made after the Petition Date through March 1, 2008. See id. at ¶ 6.

15. The present value of the actuarial remaining stream of benefit payments was calculated as of March 1, 2008 using the above-described methodology and became recognized by the Debtors as general unsecured non-priority claims. Following this methodology, the Debtors determined that Mr. Gardner was entitled to a general unsecured non-

priority claim in the amount of \$580,203.73 against the estate of Delphi Corporation for his remaining SERP benefits. See id. at ¶ 7.

16. Because the Debtors believed at that time that such claims might confer value as distributions under a plan of reorganization, the Debtors solicited 159 retirees who were eligible to receive SERP benefits to sign releases in exchange for settlement of such claims. Of those 159 SERP-eligible retirees, all but two signed agreements with the Debtors containing such releases in exchange for settling their SERP claims in amounts calculated using this methodology. See id. at ¶ 8.

17. The Debtors intended to resolve the claims of retirees eligible for SERP benefits who did not sign such a release through the claims objection procedures authorized by this Court. Mr. Gardner is one of the two SERP-eligible retirees who did not sign such a release, so the Debtors objected to his Proof of Claim. See id. at ¶ 9.

18. In his Response and Amended Response, Mr. Gardner asserts that the Debtors had agreed to a modified claim amount of \$800,000.00 and attaches as an exhibit to his Response an email message to an attorney for the Debtors and a representative of the Debtors' human resources department stating that he received their message regarding a proposed cap of \$800,000.00 for his claim and that he would rather reach a final agreement on the claim rather than a cap. See Response at page 6 and Exh. B; Amended Response at page 2 and Exh. B. First, the email that Mr. Gardner attached to his Response and Amended Response does not constitute evidence of even an offer by the Debtors to resolve the Proof of Claim, let alone an agreement regarding the amount of the Proof of Claim. Second, the offer by the Debtors was to cap the Proof of Claim, with the Debtors reserving the right to further object and seek to reduce the amount of the Proof of Claim. The Debtors sought such a cap because the Proof of Claim

asserted an unliquidated amount. There is nothing in Mr. Gardner's Amended Response which addresses either these rebuttals to the evidentiary value of the email that Mr. Gardner attached to each of the Response and Amended Response.

19. Moreover, the only new support that Mr. Gardner provides in his Amended Response are copies of estimates he received from two insurance companies purporting to estimate the value of Mr. Gardner's remaining SERP payments. See Amended Response, Exhibits C, D, and E. The Reorganized Debtors assert that these estimates do not provide sufficient support for the Claim. In his Amended Response, Mr. Gardner does not state the amount that was used as the present value of his SERP benefits as of November 1, 2005, whether his estimate considered the payments made by the Debtors pursuant to the Human Capital Obligations Order through March 1, 2008, and how the remaining stream of SERP benefit payments from March 1, 2008 forward was calculated.

20. In his Proof of Claim, Response, and Amended Response, Mr. Gardner failed to present any compelling evidence demonstrating that the amounts asserted in his Proof of Claim are owing by the Debtors. By contrast, as noted above, the Debtors deliberately and methodically determined that it determined that Mr. Gardner was entitled to a general unsecured non-priority claim in the amount of \$580,203.73 against the estate of Delphi Corporation for his remaining SERP benefits. See Unrue Declaration at ¶ 7.

21. For all the reasons discussed above, the Debtors are not liable to Mr. Gardner for anything greater than a general unsecured non-priority claim in the amount of \$580,203.73 against the estate of Delphi Corporation.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to a general unsecured non-priority claim against Delphi Corporation in an amount not to exceed \$580,203.73 and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
155 North Wacker Drive  
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
Four Times Square  
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **Exhibit A**

Hearing Date: March 18, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
155 North Wacker Drive  
Chicago, Illinois 60606  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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Reorganized Debtors.	:	(Jointly Administered)
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DECLARATION OF DEAN UNRUE IN SUPPORT OF REORGANIZED DEBTORS'  
SUPPLEMENTAL REPLY WITH RESPECT TO PROOF OF CLAIM NUMBER 5368  
(ANTHONY N. GARDNER)

("UNRUE DECLARATION – GARDNER")

Dean Unrue declares as follows:

1. DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors"), are the successors to Delphi Corporation and certain of its subsidiaries and affiliates (the "Debtors"), debtors and debtors-in-possession in these Chapter 11 cases. I submit this declaration in support of the Reorganized Debtors' Supplemental Reply With Respect To Proof Of Claim Number 5368 (Anthony N. Gardner) (the "Supplemental Reply"). Capitalized terms not otherwise defined in this declaration have the meanings ascribed to them in the Supplemental Reply.

2. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents and data, my opinion, and my experience with and knowledge of Delphi's relationship with Anthony N. Gardner. If I were called upon to testify, I could and would testify to the facts set forth herein.

3. Since May 2006, I have served as the senior Delphi Claims Administrator, responsible for overseeing the reconciliation and settlement of all proofs of claim filed against the Debtors in these Chapter 11 cases. I am responsible for, among other things, overseeing the investigation into and reconciliation of Mr. Gardner's proof of claim number 5368 (the "Claim"). I have drawn the following conclusions relevant to the Claim:

Review Of The Claim

4. My staff routinely begins the investigation into a proof of claim by reviewing the exhibits supporting the claim that are attached to the proof of claim, the response, and any supplemental response that has been filed.

5. The Debtors were authorized, but not directed to, continue making monthly payments of SERP benefits up to \$5,000.00 pursuant to the Human Capital Obligations Order entered by this Court on October 13, 2005 (Docket No. 198). The Debtors continued making such payments until March 1, 2008, when they determined they would no longer continue to pay these benefits. The amount of SERP benefits for each affected retired executive was calculated for the Debtors by Watson Wyatt & Company, a human capital consulting firm, as of March 1, 2008. These calculations were made according to provisions contained in the SERP in effect at the time the valuation was conducted in early 2008 and in accordance with generally accepted accounting principles.

6. Specifically, the calculations were made by determining the present value amount of each retiree's remaining SERP entitlement as of November 1, 2005 – the first date of the first full month after the Petition Date. That value was then reduced by the amounts of any monthly SERP benefit payments made after the Petition Date through March 1, 2008.

7. The present value of the actuarial remaining stream of benefit payments was calculated as of March 1, 2008 using the above-described methodology and became recognized by the Debtors as general unsecured non-priority claims. Following this methodology, the Debtors determined that Mr. Gardner was entitled to a general unsecured non-priority claim in the amount of \$580,203.73 against the estate of Delphi Corporation for his remaining SERP benefits.

8. Because the Debtors believed at that time that such claims might confer value as distributions under a plan of reorganization, the Debtors solicited 159 retirees who were eligible to receive SERP benefits to sign releases in exchange for settlement of such claims. Of



those 159 SERP-eligible retirees, all but two signed agreements with the Debtors containing such releases in exchange for settling their SERP claims in amounts calculated using this methodology.

9. The Debtors intended to resolve the claims of retirees eligible for SERP benefits who did not sign such a release through the claims objection procedures authorized by this Court. Mr. Gardner did not sign such a release, so the Debtors objected to his Proof of Claim.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing statements are true and correct.

Executed on February 18, 2010 in Troy, Michigan.

/s/ Dean Unrue  
Dean Unrue

## **EXHIBIT F**

Hearing Date: March 18, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
155 North Wacker Drive  
Chicago, Illinois 60606  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO  
PROOF OF CLAIM NUMBER 16805 (CHARLES K. VEENSTRA)

("SUPPLEMENTAL REPLY – CHARLES K. VEENSTRA")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proof Of Claim Number 16805 (Charles K. Veenstra) (the "Supplemental Reply") and respectfully represent as follows:

Preliminary Statement

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation and certain of its affiliates (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

2. On May 9, 2006, Charles K. Veenstra, a retired employee of the Debtors, filed proof of claim number 16805 (the "Proof of Claim") against Delphi Corporation, asserting a priority claim in the amount of \$399,440.00 plus unliquidated amounts for certain retiree benefits, specifically (a) benefits arising under Delphi Corporation's Supplemental Executive Retirement Program (the "SERP") and (b) other retiree benefits including pension benefits, supplemental life insurance benefits, personal umbrella liability insurance benefits, basic life insurance benefits, medical, prescription drug, dental, vision, and extended care benefits, stock options, and benefits from Delphi Corporation's savings stock purchase program (the "Claim").

3. On June 27, 2008, the Debtors objected to the Proof of Claim pursuant to the Debtors' Thirtieth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) And Fed R. Bankr. P. 3007 To Certain (A) Amended Claims, (B) Equity Claim, (C) Untimely Insufficiently Documented Claim, (D) Books And Records Claims, (E) Untimely Claims, And (F) Claims Subject To Modification (Docket No. 13823) (the "Objection"), seeking to modify the amount

and classification of the Proof of Claim to a general unsecured non-priority claim in the amount of \$189,385.85 against the estate of Delphi Corporation for SERP benefits.

4. On July 16, 2008, Mr. Veenstra filed the Veenstra Response To Debtors' Thirtieth Omnibus Claims Objection (Docket No. 13948) (the "Response"), asserting that the Objection does not address the retiree benefits other than SERP benefits that were asserted in the Proof of Claim.

5. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified, which had been approved by this Court pursuant to an order entered by this Court on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

6. On January 12, 2010, the Reorganized Debtors filed the Notice of Hearing With Respect To Debtors' Objection To Proof Of Claim No. 16805 (Charles K. Veenstra) (Docket No. 19305).

7. On January 20, 2010, the Reorganized Debtors filed their Statement Of Disputed Issues With Respect To Proof Of Claim Number 16805 (Charles K. Veenstra) (Docket No. 19345). Mr. Veenstra has not filed any subsequent pleadings regarding the Proof of Claim.

#### Argument

8. Mr. Veenstra has failed to provide sufficient evidence to support his claim and establish that the Debtors owe an outstanding liability to him in the amount asserted in the Proof of Claim. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f) . In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only

a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

9. Even if the allegations in the Proof of Claim were sufficient to make a prima facie claim, the Reorganized Debtors have rebutted that claim by providing specific evidence refuting the validity of the Claim. To shift the burden of production back to a claimant, a debtor must "refute at least one of the allegations that is essential to the claim's legal sufficiency." In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, \*4 (Bankr. S.D.N.Y. 2005) (citing In re Allegheny Int'l, Inc., 954 F.2d 167, 173-174 (3d Cir.1992)). Here, the Debtors have refuted the allegations that are essential to the Claim. The burden therefore "reverts to the claimant to prove the validity of the claim by a preponderance of the evidence.... The burden of persuasion is always on the claimant." Id. Here, Mr. Veenstra has not met that burden.

10. The Reorganized Debtors have reviewed the information attached to the Proof of Claim and the Response and dispute that they owe the amount asserted in the Proof of Claim for SERP benefits and other retiree benefits.

11. SERP Benefits. The Debtors were authorized, but not directed to, continue making monthly payments of SERP benefits up to \$5,000.00 pursuant to the Order Under 11 U.S.C. §§ 105(a), 363, 507, 1107, And 1108 (I) Authorizing Debtors To Pay Prepetition Wages And Salaries To Employees And Independent Contractors; (II) Authorizing Debtors To Pay Prepetition Benefits And Continue Maintenance Of Human Capital Benefit Programs In The Ordinary Course; And (III) Directing Banks To Honor Prepetition Checks For Payment Of Prepetition Human Capital Obligations entered by this Court on October 13, 2005 (Docket No. 198) (the "Human Capital Obligations Order").

12. The Debtors continued making such payments until March 1, 2008, when they determined they would no longer continue to pay these benefits. As reflected in the declaration of Dean Unrue, a copy of which is attached hereto as Exhibit A (the "Unrue Declaration"), the amount of SERP benefits for each affected retired executive was calculated for the Debtors by Watson Wyatt & Company, a human capital consulting firm, as of March 1, 2008. These calculations were made according to provisions contained in the SERP in effect at the time the valuation was conducted in early 2008 and in accordance with generally accepted accounting principles. See Unrue Declaration at ¶ 5.

13. Specifically, the calculations were made by determining the present value amount of each retiree's remaining SERP entitlement as of November 1, 2005 – the first date of the first full month after the Petition Date. That value was then reduced by the amounts of any monthly SERP benefit payments made after the Petition Date through March 1, 2008. See id. at ¶ 6.

14. The present value of the actuarial remaining stream of benefit payments was calculated as of March 1, 2008 using the above-described methodology and became

recognized by the Debtors as general unsecured non-priority claims. Following this methodology, the Debtors determined that Mr. Veenstra was entitled to a general unsecured non-priority claim in the amount of \$189,385.85 against the estate of Delphi Corporation for his remaining SERP benefits. See id. at ¶ 7.

15. Because the Debtors believed at that time that such claims might confer value as distributions under a plan of reorganization, the Debtors solicited 159 retirees who were eligible to receive SERP benefits to sign releases in exchange for settlement of such claims. Of those 159 SERP-eligible retirees, all but two signed agreements with the Debtors containing such releases in exchange for settling their SERP claims in amounts calculated using this methodology. See id. at ¶ 8.

16. The Debtors intended to resolve the claims of retirees eligible for SERP benefits who did not sign such a release through the claims objection procedures authorized by this Court. Mr. Veenstra is one of the two SERP-eligible retirees who did not sign such a release, so the Debtors objected to his Proof of Claim. See id. at ¶ 9.

17. Other Retiree Benefits. To the extent that the Proof of Claim asserts liabilities for pension benefits or other post-employment benefits ("OPEB"), the Reorganized Debtors assert that such amounts are not owing by the Reorganized Debtors. First, liabilities for pension benefits are not enforceable against the Reorganized Debtors because the Debtors' pension plans under which such asserted liabilities arose are separate legal entities distinct from the Reorganized Debtors. See In re Springfield Furniture, Inc., 145 B.R. 520, 528 (Bankr. E.D. Va. 1992) (holding that defined benefit pension plan and trust holding assets of plan are separate and distinct legal entities and thus "the assets of the Trust (and Plan) are not assets of the debtors' bankruptcy estate"). The pension plans – not the Reorganized Debtors – are obligated to pay



benefits to pension plan participants, so any Claims arising from the pension plans are claims against the pension plans rather than the Reorganized Debtors.

18. Second, because such pension plans have been terminated, under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), 29 U.S.C. §§ 1301 et seq., the Pension Benefit Guaranty Corporation has the sole and total right to recover against employers for pension plan underfunding. The participants have no right to make claims against the Reorganized Debtors for benefits under terminated plans. See 29 U.S.C. § 1362; see also United Steelworkers of Amer. v. United Eng'g, Inc., 52 F.3d 1386, 1390 (6th Cir. 1995); Int'l Ass'n of Machinists and Aerospace Workers v. Rome Cable Corp., 810 F. Supp. 402 (N.D.N.Y. 1993); In re Lineal Group, Inc., 226 B.R. 608 (Bankr. M.D. Tenn. 1998).

19. Third, the asserted liabilities for OPEB are not owing by the Reorganized Debtors because OPEB for salaried employees is terminable at will and does not give rise to a right to payment. This Court has previously determined that OPEB for the Debtors' salaried employees was not vested and was provided on an at will basis. See Final Order Under 11 U.S.C. §§ 105, 363 (b)(1), 1108, And 1114 (d) (I) Confirming Reorganized Debtors' Authority to Terminate Employer-Paid Post-Retirement Health Care Benefits And Employer-Paid Post-Retirement Life Insurance Benefits For Certain (a) Salaried Employees And (b) Retirees and Their Surviving Spouses And (II) Amending Scope And Establishing Deadline For Completion Of Retirees' Committee's Responsibilities, dated March 11, 2009 (Docket No. 16448) (the "Final OPEB Termination Order").<sup>1</sup>

---

<sup>1</sup> "The Debtors' Salaried OPEB benefits have not vested and the Debtors have reserved the right to modify or terminate Salaried OPEB benefits." Final OPEB Termination Order at ¶ 2.

20. The cancellation of a benefit provided on an at will basis does not give rise to a "claim" as defined in section 101(5) of the Bankruptcy Code because the retiree has no "right to payment." See, e.g., In re Ionosphere Clubs, Inc., 134 B.R. 515, 519 n. 4 (Bankr. S.D.N.Y. 1991) (noting that terminating plans which are terminable at will gave rise to no claims whatsoever); In re Wellman, Inc., No. 08-10595, slip op. at 6 (Bankr. S.D.N.Y. Jan. 23, 2009) (sustaining debtors' objection to disallow portion of claims for modified severance benefits that exceeded amounts owed under amended severance plan, reasoning that because old severance plan was terminable at will, claims under old severance plan were not enforceable).

21. Conclusion. In his Proof of Claim and Response, Mr. Veenstra failed to present any compelling evidence demonstrating that the amounts asserted in his Proof of Claim are owing by the Debtors. By contrast, as noted above, the Debtors deliberately and methodically determined that it determined that Mr. Veenstra was entitled to a general unsecured non-priority claim in the amount of \$189,385.85 against the estate of Delphi Corporation for his remaining SERP benefits. See Unrue Declaration at ¶ 7. In addition, the Reorganized Debtors have shown that the asserted amounts for other retiree benefits are not owing by the Reorganized Debtors to Mr. Veenstra.

22. For all the reasons discussed above, the Debtors are not liable to Mr. Veenstra for anything greater than a general unsecured non-priority claim in the amount of \$189,385.85 against the estate of Delphi Corporation.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to a general unsecured non-priority claim against Delphi Corporation in an amount not to exceed \$189,385.85 and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
155 North Wacker Drive  
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
Four Times Square  
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **Exhibit A**

Hearing Date: March 18, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
155 North Wacker Drive  
Chicago, Illinois 60606  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
In re : Chapter 11  
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)  
Reorganized Debtors. : (Jointly Administered)  
-----x

DECLARATION OF DEAN UNRUE IN SUPPORT OF REORGANIZED DEBTORS'  
SUPPLEMENTAL REPLY WITH RESPECT TO PROOF OF CLAIM NUMBER 16805  
(CHARLES K. VEENSTRA)

("UNRUE DECLARATION – VEENSTRA")

Dean Unrue declares as follows:

1. DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors"), are the successors to Delphi Corporation and certain of its subsidiaries and affiliates (the "Debtors"), debtors and debtors-in-possession in these Chapter 11 cases. I submit this declaration in support of the Reorganized Debtors' Supplemental Reply With Respect To Proof Of Claim Number 16805 (Charles K. Veenstra) (the "Supplemental Reply"). Capitalized terms not otherwise defined in this declaration have the meanings ascribed to them in the Supplemental Reply.

2. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents and data, my opinion, and my experience with and knowledge of Delphi's relationship with Charles K. Veenstra. If I were called upon to testify, I could and would testify to the facts set forth herein.

3. Since May 2006, I have served as the senior Delphi Claims Administrator, responsible for overseeing the reconciliation and settlement of all proofs of claim filed against the Debtors in these Chapter 11 cases. I am responsible for, among other things, overseeing the investigation into and reconciliation of Mr. Veenstra's proof of claim number 16805 (the "Claim"). I have drawn the following conclusions relevant to the Claim:

#### Review Of The Claim

4. My staff routinely begins the investigation into a proof of claim by reviewing the exhibits supporting the claim that are attached to the proof of claim, the response, and any supplemental response that has been filed.

5. The Debtors were authorized, but not directed to, continue making monthly payments of SERP benefits up to \$5,000.00 pursuant to the Human Capital Obligations Order entered by this Court on October 13, 2005 (Docket No. 198). The Debtors continued making such payments until March 1, 2008, when they determined they would no longer continue to pay these benefits. The amount of SERP benefits for each affected retired executive was calculated for the Debtors by Watson Wyatt & Company, a human capital consulting firm, as of March 1, 2008. These calculations were made according to provisions contained in the SERP in effect at the time the valuation was conducted in early 2008 and in accordance with generally accepted accounting principles.

6. Specifically, the calculations were made by determining the present value amount of each retiree's remaining SERP entitlement as of November 1, 2005 – the first date of the first full month after the Petition Date. That value was then reduced by the amounts of any monthly SERP benefit payments made after the Petition Date through March 1, 2008.

7. The present value of the actuarial remaining stream of benefit payments was calculated as of March 1, 2008 using the above-described methodology and became recognized by the Debtors as general unsecured non-priority claims. Following this methodology, the Debtors determined that Mr. Veenstra was entitled to a general unsecured non-priority claim in the amount of \$189,385.85 against the estate of Delphi Corporation for his remaining SERP benefits.

8. Because the Debtors believed at that time that such claims might confer value as distributions under a plan of reorganization, the Debtors solicited 159 retirees who were eligible to receive SERP benefits to sign releases in exchange for settlement of such claims. Of

those 159 SERP-eligible retirees, all but two signed agreements with the Debtors containing such releases in exchange for settling their SERP claims in amounts calculated using this methodology.

9. The Debtors intended to resolve the claims of retirees eligible for SERP benefits who did not sign such a release through the claims objection procedures authorized by this Court. Mr. Veenstra did not sign such a release, so the Debtors objected to his Proof of Claim.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing statements are true and correct.

Executed on February 18, 2010 in Troy, Michigan.

/s/ Dean Unrue  
Dean Unrue



# **EXHIBIT G**

Hearing Date: March 18, 2010  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
155 North Wacker Drive  
Chicago, Illinois 60606  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
In re : Chapter 11  
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)  
Reorganized Debtors. : (Jointly Administered)  
-----x

REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO  
PROOF OF ADMINISTRATIVE EXPENSE NUMBER 17863 (ROBERT E. DETTINGER)

("SUPPLEMENTAL REPLY – ROBERT E. DETTINGER")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proof Of Administrative Expense Number 17863 (Robert E. Dettinger) (the "Supplemental Reply") and respectfully represent as follows:

Preliminary Statement

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation and certain of its affiliates (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

2. On July 6, 2000, Robert E. Dettinger, a retired employee of the Debtors, filed proof of administrative expense number 17863 (the "Administrative Claim") against Delphi Corporation. The Proof of Claim asserts an administrative expense claim in the amount of \$289,538.39 for benefits arising under Delphi Corporation's Supplemental Executive Retirement Program ("SERP") (the "Claim").

3. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered by this Court on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

4. On October 15, 2009, the Reorganized Debtors objected to the Administrative Claim pursuant to the Reorganized Debtors' Thirty-Seventh Omnibus Objection Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 to Expunge Certain (I) Prepetition Claims, (II) Equity Interests, (III) Books and Records Claims, (IV) Untimely Claims, (V) Paid

Severance Claims, (VI) Pension, Benefit and OPEB Claims, and (VII) Duplicate Claims (Docket No. 18984) (the "Objection"), seeking entry of an order disallowing and expunging the Administrative Claim because it was not owing by the Reorganized Debtors pursuant to their books and records.

5. On November 2, 2009, Mr. Dettinger submitted a letter in response to the Objection (Docket No. 19032) (the "Response"), asserting that (a) on February 4, 2009 this Court had "adjudicated and recognized" his claim number 16722 in the amount of \$289,538.39 and (b) a letter dated February 5, 2009 from Delphi stated that "Delphi's decision to stop SERP payments will not affect your settlement," meaning the adjudication of his claim number 16722.

6. On January 12, 2010, the Reorganized Debtors filed the Notice of Hearing With Respect To Debtors' Objection To Administrative Claim No. 17863 (Robert E. Dettinger) (Docket No. 19306).

7. On January 20, 2010, the Reorganized Debtors filed their Statement Of Disputed Issues With Respect To Administrative Claim Number 17863 (Robert E. Dettinger) (Docket No. 19346). Mr. Dettinger has not filed any subsequent pleadings regarding the Administrative Claim.

#### Argument

8. Mr. Dettinger has failed to provide sufficient evidence to support his claim and establish that the Debtors owe an outstanding liability to him in the amount asserted in the Administrative Claim. The burden is on the claimant asserting an Administrative Claim to prove by a preponderance of evidence that the allowance of the Administrative Claim is justified. See In re United States Lines, Inc., 103 B.R. 427, 430 (Bankr. S.D.N.Y. 1989); In re National Steel Corp., et al., 316 B.R. 287, 300 (Bankr. N.D. Ill. 2004); Solow v. American Airlines (In re

Midway Airlines), 221 B.R. 411, 446 (Bankr. N.D. Ill. 1998); In re Alumni Hotel Corp., 203 B.R. 624, 630 (Bankr. E.D. Mich. 1996). Here, Mr. Dettinger has not met that burden.

9. The Reorganized Debtors have reviewed the information attached to the Administrative Claim and the Response and dispute that they owe the amount asserted in the Administrative Claim for SERP benefits.

10. First, the Administrative Claim is duplicative of proof of claim number 16722, which was filed by Mr. Dettinger on January 9, 2008 and has been ordered modified by this Court. On December 22, 2008, the Debtors objected to proof of claim number 16722 pursuant to the Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed.R.Bankr.P.3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement (Docket No. 14619) (the "Thirty-Third Omnibus Claims Objection"), seeking to modify it to the amount of \$289,538.39. Mr. Dettinger did not file a response to the Thirty-Third Omnibus Claims Objection, so on January 27, 2009, this Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement, As Identified In Thirty-Third Omnibus Claims Objection (Docket No. 14673), reducing proof of claim number 16722 to a general unsecured non-priority

claim in the amount of \$289,538.39 against Delphi Corporation, subject to further objection by the Debtors.<sup>1</sup>

11. Second, because the Administrative Claim asserts liabilities for SERP benefits arising before the Petition Date, those liabilities are prepetition claims and are not entitled to treatment as administrative claims. For these reasons, the Administrative Claim should be disallowed and expunged in its entirety.

12. For all the reasons discussed above, the Debtors are not liable to Mr. Dettinger for the Administrative Claim.

---

<sup>1</sup> By operation of article 1.9 of the Modified Plan, proof of claim number 16722 became an allowed claim in the amount of \$289,538.39 as of February 3, 2010, the deadline pursuant to article 1.31 of the Modified Plan for the Reorganized Debtors to further object to modified claims asserting prepetition liabilities.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Administrative Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
155 North Wacker Drive  
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
Four Times Square  
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT H**



Company	Contact	Address1	Address2	City	State	Zip
Carbrera Audrey Amort		1525 Oxford St		Redwood City	CA	94061
City of Olathe Kansas	Paul D Sinclair	Shughart Thomson & Kilroy PC	120 W 12th St Ste 1800	Kansas City	MO	64105
Contrarian Funds LLC	Attn Alpa Jimenez	411 W Putnam Ave Ste 225		Greenwich	CT	06830
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP	David S Rosner Adam L Schiff Daniel N Zinman Daniel A Fliman	1633 Broadway 22nd Fl	New York	NY	10019
Dwight L Goodin		4518 Golf View Dr		Brighton	MI	48116-9797
Geller Pamela	Meyer Suozzi English & Klein PC	Attn Thomas R Slome Esq	990 Stewart Avenue Suite 300 PO Box 9194	Garden City	NY	11530-9194
Geller Pamela		1715 Carrington Way		Bloomfield	MI	48302
Hamlin Sandra L		505 Unger Ave		Englewood	OH	45322
Harris County et al	Harris County et al	PO Box 4924		Houston	TX	77210-4924
Harris County et al	John P Dillman	Linebarger Goggan Blair & Sampson LLP	PO Box 3064	Houston	TX	77253-3064
Heraeus Amersil Inc aka Heraeus Tenevo	c o Jason J DeJonker Esq	McDermott Will & Emery LLP	227 W Monroe St	Chicago	IL	60606-5096
Illinois Tool Works Inc	Attn Kristin B Mayhew Esq	c o Pepe & Hazard LLP	30 Jelliff Ln	Southport	CT	06890
Illinois Tool Works Inc	Kristin B Mayhew Esq	c o Pepe & Hazard LLP	30 Jelliff Ln	Southport	CT	06890
ITW Food Equipment Group LLC	Kristin B Mayhew Esq	c o Pepe & Hazard LLP	30 Jelliff Ln	Southport	CT	06890
Jorgensen Ronald E		1130 Deer Path Trail		Oxford	MI	48371-6604
Jose C Alfaro and Martha Alfaro	c o Don C Staab Attorney at Law	899 Logan St Ste 200		Denver	CO	80209
Jose C Alfaro and Martha Alfaro	Jose C and Martha Alfaro	304 W 5th St		Goodland	KS	67735
Lance W Weber		41 Passaic Ave		North Haledon	NJ	07508
Marybeth Cunningham	Jacob & Weingarten PC	Alan J Schwartz	777 Somerset Pl 2301 W Big Beaver Rd	Troy	MI	48084
Marybeth Cunningham		1110 Carolina Cir SW		Vero Beach	FL	32962
Miller Jeffrey A		4040 Solitude Ct		Noblesville	IN	46062
Milliken & Company	Otterbourg Steindler Houston & Rosen PC	Scott L Hazan Stanley L Lane	230 Park Ave	New York	NY	10169
Milliken & Company		1045 Sixth Ave		New York	NY	10018
New York State Dept of Environmental Conservation	William E Dornbos	New York Attorney Generals Office	120 Broadway 26th Floor	New York	NY	10271
Pasricha Atul	Foley & Lardner LLP	Attn David G Dragich	500 Woodward Ave Ste 2700	Detroit	MI	48226
Pasricha Atul		2394 Heronwood Dr		Bloomfield Hills	MI	48302
Pla Holding Vi Llc	c o Greenberg Traurig LLP	Nancy A Peterman	77 West Wacker Dr Ste 2500	Chicago	IL	60601
Pla Holding Vi Llc	Greenberg Traurig LLP	Maria J DiConza	200 Park Ave	New York	NY	10166
Polymer Concentrates Inc		PO Box 42		Clinton	MA	01510-0042
Potter Michael		N 38w 26876 Glacier Rd		Pewaukee	WI	53072
Scott A McBain		1613 Black Maple Dr		Rochester Hills	MI	48309
Skillman Joyce L		922 Cherry St		Saginaw	MI	48607
William E Cross		104 SW 28th St		Oak Island	NC	28465
William P Downey		3456 Fishinger Rd		Columbus	OH	43221-4722

# **EXHIBIT I**

Company	Address1	City	State	Zip
Gardner Anthony N	9217 Canyon Mesa Dr	Las Vegas	NV	89144-1528

# **EXHIBIT J**

Company	Address1	City	State	Zip
Veenstra Charles K	631 Windsor Run	Bloomfield Hills	MI	48304

# **EXHIBIT K**

Company	Address1	City	State	Zip
Robert E Dettinger	4255 St Cloud Wy	Cleves	OH	45002-2323